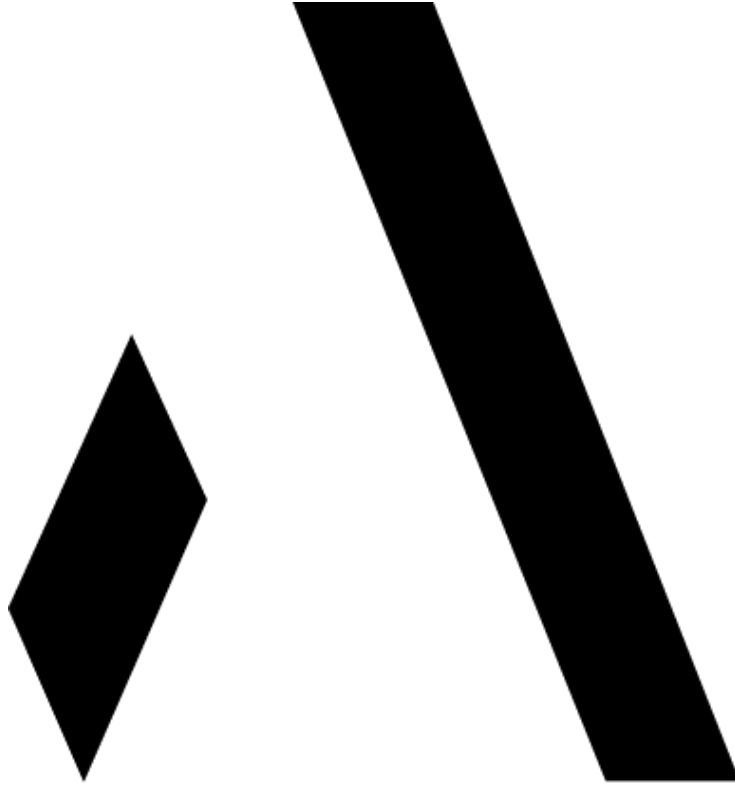


SUSTAINABILITY REPORT 2024

ASSIST
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ASSIST DIGITAL S.P.A.



The background features a series of interlocking rings. Some rings are covered in vibrant green grass, while others are smooth and iridescent, displaying a rainbow-like spectrum of colors. The rings are arranged in a vertical sequence, creating a sense of depth and movement.

01

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A MESSAGE TO OUR STAKEHOLDERS

Dear Stakeholders,

We are pleased to present the 2024 Sustainability Report, which outlines the results achieved by Assist Digital over the past year and the path of growth we continue to pursue, guided by responsibility and innovation.

In 2024, we reaffirmed our belief that our growth must be inseparable from the creation of sustainable and lasting value—generated with respect for people, the environment, and the communities in which we operate. Our commitment to a balanced and inclusive development model remains a cornerstone of our strategy.

This document highlights our ongoing dedication to listening to all the individuals and entities we interact with—an approach that drives the evolution of our services and allows us to respond to market needs with speed and quality.

Our people remain at the heart of our actions. We are firmly committed to investing in their well-being, professional development, and the recognition of their unique qualities.

We have strengthened our programs focused on safety, health, and skill development, while continuing to promote a culture rooted in diversity, equity, and inclusion.

In the environmental sphere, 2024 marked the consolidation of our efforts to reduce consumption, emissions, and environmental impact. We continued to implement concrete and measurable initiatives aimed at efficiency and sustainable innovation, driven by the conviction that digital transformation must also be a lever for protecting the planet.

We are also continuously strengthening our relationships with suppliers and partners by promoting a responsible supply chain aligned with our values. At the same time, we renew our commitment to the communities where we operate, contributing to their social and economic development.

The Group Sustainability Plan, launched in 2022, now serves as a strategic tool that guides us in implementing tangible, measurable, and long-term initiatives. This report continues to focus on Assist Digital S.p.A., with the goal of progressively extending reporting across the entire Group to provide a broader and more integrated view of our impacts and results.

With our eyes on the future, we approach 2025 with the determination of those who aim to help build a more ethical, inclusive, and sustainable digital ecosystem—remaining true to our values and open to innovation that creates value for all.

Francesca Gabrielli



The image features a vertical sequence of alternating green, grassy rings and iridescent, torii-like structures against a dark grey background. The green rings have a dense, textured appearance, while the iridescent ones show a rainbow-like sheen. The composition is partially framed by a white geometric shape in the lower-left corner.

1 OUR PATH TOWARDS A SUSTAINABLE FUTURE

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In recent years, issues related to sustainability, the reduction of negative impacts, and the creation of positive value for both the environment and people have become increasingly integrated into the strategies and operations of companies worldwide. A growing number of industries are undergoing a profound transformation of their business models, moving toward the structural integration of environmental, social, and governance (ESG) dimensions.

At Assist Digital, we view sustainability not only as an opportunity but as a strategic mission—a model of excellence and a pervasive approach to business that enables us to address the challenges of a global context that is increasingly attentive to the impact that companies have on society and the environment.

Our commitment to sustainability began in 2021 with the publication of our first Sustainability Report, focused on the Italian perimeter of the Group. This initial report was accompanied by a mapping of the main direct and indirect impacts generated by our activities, with the goal of raising internal awareness and establishing a solid starting point for continuous improvement.

The publication of the 2024 Sustainability Report confirms the continuity and strengthening of this journey, marking a further step toward the integration of sustainability into our corporate strategies and processes. Our goal is to create long-term shared value—economic, social, and environmental—for all stakeholders.

This Report refers to Assist Digital S.p.A. and includes all Italian offices. In line with an evolving perspective, we intend to gradually extend the scope of reporting to the entire Assist Digital Group, which includes both European and non-European offices. Where relevant, the document also covers information about the Group's consolidated scope ("Assist Digital" or "the Group").

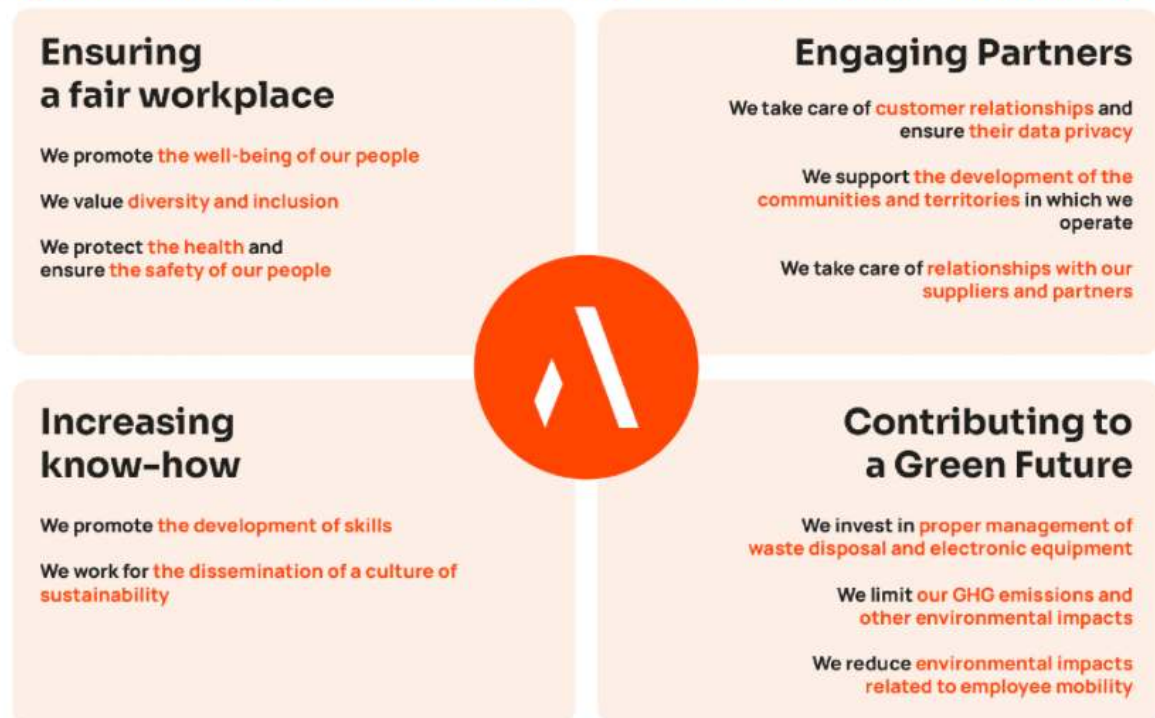
Furthermore, Assist Digital has initiated a preliminary assessment of its sustainability reporting system against the requirements of the Corporate Sustainability Reporting Directive (CSRD), despite the European regulatory framework still being in development. This initiative is part of the Company's broader commitment to progressively strengthen its reporting capabilities in line with the growing expectations of stakeholders and the market.

1.1 Our priorities and commitments: the Sustainability Plan

We are aware that in order to create value and sustain our business model over the long term, we cannot overlook our people, the protection of the planet, and our relationships with partners. For this reason, we continuously invest in the well-being and development of our employees and collaborators, and we place great value on our relationships with clients, suppliers, and the communities in which we operate. All of this, of course, is done with the awareness of our responsibility to mitigate our environmental impacts and minimize the consumption of natural resources.

To this end, starting from our sustainability priorities and in synergy with business goals, Assist Digital has worked on developing its Sustainability Plan. In 2022, we completed the process that led to the adoption of our first Sustainability Plan. This journey aims to integrate sustainability throughout the entire value chain and improve ESG impact in daily operations by setting internal, tangible targets linked to concrete and measurable initiatives. The plan is based on four main pillars, which represent the priorities on which we ground our choices and decisions. These are further broken down into sub-pillars, which in turn guide the process of identifying specific objectives and actions.

GOVERNANCE - COMMITMENT - REPORTING & COMMUNICATION - COMPLIANCE



Ensuring a Fair Workplace

We are committed to promoting the well-being of our people by ensuring a healthy work-life balance. In our effort to attract and retain talent, we offer corporate initiatives focused on employee health and well-being, which are essential to sustaining our growth. Diversity and inclusion are valued and embedded across our organization to enable everyone to express their full potential. We ensure fair employment practices and favorable working conditions that comply 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 performance, and support career development. We believe in continuous growth and individual development as essential drivers that allow us to maintain, update, and consistently strengthen the expertise and technical skills of our personnel—one of the key ingredients of the Company's success.

Engaging Partners

We are committed to continuously nurturing our customer relationships to ensure their satisfaction. We cultivate strong partnerships with suppliers and collaborators to maintain high service quality. We also support the development of the communities and regions in which we operate.

Contributing to a Green Future

We are committed to limiting our GHG emissions and reducing environmental impacts by actively measuring and managing them. We allocate resources to the proper disposal of waste and ensure the responsible management of the entire life cycle of electronic equipment.

The Sustainability Plan represents our Group's strategic vision on this topic and aims to provide a response—proportionate to the impact of our activities—to some of the global sustainability challenges. The policies derived from the Plan are designed to generate and distribute increasing value for all stakeholders, with a commitment that is primarily reflected in the sustainable management of our business.

Moreover, alongside our efforts to improve our environmental, social, and governance performance, we aim to begin regularly communicating our progress and the results achieved in these areas.

1.2 Materiality Analysis

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

1.2.1 Our Material Topics

Assist Digital has prepared this report in accordance with the 2021 updated Sustainability Reporting Standards of the GRI (Global Reporting Initiative).

Through the Materiality Analysis process, Assist Digital has identified the sustainability topics deemed relevant and, therefore, subject to reporting—those that represent the most significant impacts of the organization on the economy, the environment, and people, including impacts on human rights.

The material topics addressed were examined through a structured process that included: an analysis of the context in which Assist Digital operates (review of relevant sustainability frameworks, key documents, legislation, and benchmarking activities); identification of actual and potential, negative and positive, impacts on the economy, the environment, and people—including human rights impacts—emerging from the organization’s activities and business relationships; evaluation of impact significance (based on severity for actual impacts, and severity and likelihood for potential ones); prioritization of the most significant impacts for reporting purposes; identification of material topics based on the impacts identified.

The assessment of impact relevance was carried out in accordance with the guidelines set forth in the GRI Standards, taking into account the impacts generated by the organization throughout its entire value chain. These evaluations are conducted annually by a dedicated team and validated by Assist Digital’s top management, which is responsible for monitoring and managing the primary impacts arising from the company’s business activities.

The identification of negative impacts also forms the basis for defining Assist Digital’s Sustainability Plan, which is focused on mitigating the adverse effects of business operations with a view to improving overall sustainability performance.

Assist Digital's Material Topics

The table below lists the material topics and their corresponding descriptions.

Material Topic	Description	Impact	GRI Standard
CLIMATE HANGE MITIGATION AND ENERGY EFFICIENCY	Reducing energy consumption by promoting the adoption of efficient solutions and fostering a culture of energy saving, in order to help mitigate the climate change impacts generated by Assist Digital in the course of its operations.	Impact on climate change	GRI 302: Energy GRI 305: Emissions
RESPONSIBLE MANAGEMENT OF THE CYCLE ELECTRONIC OF EQUIPMENT	Ensure the responsible management of the entire life cycle of electronic devices, by evaluating the purchase of refurbished equipment and ensuring responsible handling of the end-of-life phase.	Land occupation and pollution due to the disposal of waste not sent for recycling/recovery/re use.	GRI 306: Waste
WATER CONSUMPTION	Ensure efficient water use, contributing to the reduction of resource depletion and exhaustion.	Water scarcity: water consumption in areas subject to water stress.	GRI 303: Water and Effluents
PROMOTION AND CARE OF EMPLOYESS WELL-BEING	Promote a positive work environment capable of retaining and engaging personnel through the dissemination of a corporate culture that supports and ensures individual well-being.	Promotion of employee well-being	GRI 401: Employment
PROMOTION OF INCLUSION AND EQUALE OOPPORTUNITIES IN THE WORKPLACE	Promote and ensure gender equality and equal opportunities across the entire workforce, rejecting discriminatory behavior and fostering an inclusive organizational culture.	Violation of human rights within the workforce	GRI 405: Diversity and Equal Opportunity
DEVELOPMENT AND ENHANCEMENT OF EMPLOYESS SKILLS	Invest in employee training and professional growth to enhance their skills and talents.	Development, retention, and satisfaction of human capital	GRI 404: Training and Education

Material Topic	Description	Impact	GRI Standard
HEALTH AND SAFETY PROTECTION	Ensure a safe and healthy workplace for all employees by minimizing accidents through prevention and protection measures.	Harm to employee health and safety; harm to human health caused by directly and indirectly generated polluting emissions	GRI 403: Occupational Health and Safety
COMMITMENT TO AND ASSURANCE OF DATA PROTECTION	Careful management of privacy and the personal data of consumers and clients.	Violation of customer privacy	GRI 418: Customer privacy
PROMOTION OF CORPORATE ETHICS AND INTEGRITY	Ensure ethical business conduct in all respects and in compliance with the law, safeguarding business continuity and adopting a governance model capable of preventing all forms of active and passive corruption, while promoting good conduct practices among employees.	Harm to the economic system due to corrupt behavior	GRI 205: Anti-Corruption
CREATION OF VALUE FOR LOCAL COMMUNITIES	Contribute—both economically and through opportunity creation—to the growth and economic development of the community, by generating employment and improving the economic conditions of employees.	Creation of economic value	GRI 201: Economic performance
TAX STRATEGY	Pursue a tax strategy inspired by the values of honesty, fairness, and transparency.	Harm to the economic system due to improper tax management	GRI 207: tAX

1.3 Our stakeholders

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



Stakeholders are defined as individuals or entities that can reasonably be expected to be significantly affected by the organization’s activities, products, or services, or whose actions can reasonably impact the organization’s ability to implement its strategies or achieve its objectives. This is why, in deciding the contents of this report, we considered the reasonable expectations and interests of our stakeholders. To do so, we conducted a stakeholder mapping process, which first allowed us to identify them and subsequently to prioritize them. Discussions among members of the company’s top management confirmed, once again for 2024, the stakeholders identified in previous years, with no changes made to the list presented below.

The table below shows the main communication channels currently in place with the key stakeholder categories for Assist Digital:

Stakeholder	Communication and engagement channels
Employees	Internal sharing programs, updates on projects and initiatives
Clients	Customer Engagement, direct meetings, and feedback
Investors and Banks	Meetings on financial results, industry conferences, and other opportunities for exchange

Suppliers and Partners	Direct contact
Public Administration	Direct contact
Trade Unions and Workers' Representatives	Dialogue and document exchange
Industry Associations	Dialogue and document exchange
Media and Public Opinion	Press releases, media conferences, interviews
Other Industry Operators	Technical working groups, commercial relationships
Regulatory Bodies	Document exchange and official communications
Local Communities and Non-Profit Organizations	Corporate volunteering and community-based projects

1.4 Economic Value generated and distributed

In 2024, the Assist Digital Group generated over 208 million euros in total economic value.

Of the economic value generated, approximately 96% was distributed among various stakeholders—including suppliers (operating costs), employees, capital providers, public administration, shareholders, and communities—as illustrated below:

(IN €000)	%	2024
Economic Value Generated	100%	208.455
Economic Value Distributed	96%	199.476
Operating Costs	26%	54.367
Value Distributed to Employees	63%	131.575
Value Distributed to Capital Providers	6%	12.229
Value Distributed to Public Administration	1%	1.305
Economic Value Retained	4%	8.980

As highlighted in the table, our company is committed to the fair distribution of the economic value generated, in order to share our success with the various stakeholders involved in its operations. This is reflected, for example, in the fact that 63% of the distributed value is allocated to employees, who represent the Group's most important asset. For this reason, we are committed to adequately rewarding our people and fostering a positive, engaging, and stimulating work environment—also aimed at improving productivity and work quality.

Over 26% of the distributed value is allocated to operating costs, which reflects our ongoing investment in the quality of the products and services we offer, with a view to ensuring long-term sustainability.

Lastly, the economic value retained—4.3% of the total value generated—along with the absence of dividends paid to shareholders, reflects our long-term perspective: a commitment to reinvesting profits into future growth and development.

With regard to employee compensation policies, we follow the provisions set out in the applicable National Collective Labor Agreement, while also conducting market benchmarking that may lead to individual negotiations.

Compensation	UdM	2022	2023	2024
Ratio of the annual total compensation of the highest-paid individual to the median annual total compensation of all employees (excluding that individual)	n.	12,58	11,20	9,03
Ratio of the percentage increase in annual total compensation of the highest-paid individual to the average percentage increase in annual total compensation for all employees (excluding that individual)	n.	15,78	4,9	6,31

Over the last three-year period (2022–2024), the ratio between the compensation of the highest-paid position in the company and the median employee compensation has shown a slight decrease. Specifically, in 2024 the ratio stood at 9.03.

It is worth noting that the median employee compensation has increased over the three years, reflecting Assist Digital’s commitment to fair remuneration and the recognition of employee skills and competencies.



2 ASSIST DIGITAL: OUR IDENTITY

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2.1 Our history

Assist Digital was originally founded in Milan in 1996 as a consulting firm and, starting in 2003, evolved into a service company specialized in the Customer Experience (CX) sector. Today, the 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 differentiates our business model 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 powered by artificial intelligence—including the use of Generative AI models—and strong technological expertise in CRM and Customer Service.

Initially focused on Digital Design consulting and Customer Relationship Management (CRM)—strengthened in 2006 by the acquisition of Exit Consulting, one of the first Italian companies specialized in user-centered design and user research—the Assist Digital Group expanded by integrating Customer Management Services (CMS), including business process outsourcing and contact center solutions, to offer a broader and more integrated value proposition supporting the customer experience processes of large international brands.

In 2006, the Group acquired Des Contact Solutions, an Italian customer care company, marking the launch of its customer operations services.

Starting in 2012, Assist Digital began its international expansion by establishing several foreign subsidiaries and opening multilingual operational centers, starting in Croatia, followed by new centers in Albania and Tunisia. From 2023, this growth continued with new openings in the Balkans (Belgrade), North Africa (Morocco), and strategic regions in Europe (France and Germany).

To enhance its digital service offering, the Group has developed 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 involving text, images, and video) in customer service, back office, marketing, and sales across various industries.

Since 2019, a series of M&A operations in Europe has further supported the Group's internationalization process, particularly in France, Germany, the United Kingdom, and the Netherlands.

In 2024, Assist Digital continued its strategic path of national and international growth and expansion. This aligns with the primary objective of the acquisition that took place in March 2023, when Ardian—one of the world's leading private equity firms—acquired a 62% majority stake in the parent company, Assist Digital S.p.A., with the ambition of establishing Assist Digital Group as a benchmark in the digital transformation sector.

As part of its broader growth and expansion strategy, Assist Digital completed two significant acquisitions in 2024: Satel Finances SAS, a French holding company with over thirty years of experience in CRM, marketing, and sales services; and New Inspearit Srl, a company operating in the consulting market with a focus on Agile transformation and management consulting.

Assist Digital Group & Ardian

Following a process initiated in the final quarter of 2022, on January 23, 2023, an agreement was finalized for the transition of the Assist Digital Group from the Progressio fund to Ardian. Specifically, the French private equity firm acquired a majority stake of approximately 62% with the aim of accelerating the Group's international expansion strategy.

Ardian places significant importance on sustainability. The fund has adopted an ESG engagement program designed to support its portfolio companies in transitioning toward more sustainable operating models and business plans, regularly providing expert analysis and external resources. To this end, specific objectives have been agreed upon in areas such as gender equality, Diversity & Inclusion, and emissions reduction, which complement the Assist Digital Group's existing Sustainability Plan.

2.2 Assist Digital today

The Assist Digital Group is present in 11 countries, including France, Germany, Italy, the United Kingdom, and the Netherlands, with 27 offices, centers of excellence, and contact

centers. With over 6,000 collaborators, the Group is able to deliver services across the entire European footprint of its client base.



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

We currently operate across 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

The Company adopts a matrix-based internal organization model, structured on one side by Market Units that oversee the commercial development of client relationships, and on the other by cross-functional Service Lines responsible for delivering various categories of services. This structure has enabled the continued growth of the business while also strengthening the Company's centers of excellence. In 2024, the average number of employees within the Company was 736, including: 21 executives, 64 middle managers, 621 employees, and 29 other staff.

2.2.2 Our Governance Model

The governance system of Assist Digital S.p.A. is organized under the traditional model, comprising a management body (Board of Directors) and a supervisory body (Board of Statutory Auditors), supplemented by a Supervisory Board in accordance with compliance requirements under Legislative Decree 231/2001.

BOARD OF DIRECTORS

The core of the Company's governance structure is the Board of Directors, appointed by the Shareholders' Meeting. The Board is vested with full powers for the ordinary and extraordinary management of the Company, without exceptions.

As of 31 December 2024, the Board of Directors of Assist Digital S.p.A. was composed as follows:

Structure of the Board of Directors of Assist Digital as of 2024

Member	Role
Enrico Donati	Chairman
Marco Molteni	Vice Chairman
Francesca Gabrielli	Chief Executive Officer (CEO)
Giacomo Brettoni	Board Member
Elisabetta Bozzoni Pantaleoni	Board Member
Vito Rocca	Board Member
Manlio Costantini	Managing Director

As of 31 December 2024, out of the 7 members of the Board of Directors, 4 were non-executive members, while the remaining 3 held delegated powers due to their executive and managerial roles.

BOARD OF STATUTORY AUDITORS

The corporate governance structure also included a Board of Statutory Auditors, responsible under the Italian Civil Code for overseeing compliance with the law and the Company's Articles of Association, as well as ensuring adherence to sound administrative principles. Specifically, the Board monitors the adequacy of the

organizational, administrative, and accounting structure adopted by the Company and its effective implementation. As of 31 December 2024, the Board of Statutory Auditors of Assist Digital S.p.A. was composed of 5 members, including three standing auditors and two alternates.

Structure of the Board of Statutory Auditors of Assist Digital as of 2024

Member	Role
Paolo Monte	President
Luca Alberto Pangrazzi	Standing Auditor
Mara Vanzetta	Standing Auditor
Daniela Celsa Kalamian	Alternate Auditor
Roberto Pecoraro	Alternate Auditor

ETHICS AND CORE CORPORATE VALUES

In order to comply with the provisions of Legislative Decree 231/2001 (“Model 231”), ensure ethically aligned conduct, and uphold the principles of legality, fairness, and transparency in our business activities, we have adopted an Organizational, Management, and Control Model. We have also introduced a Code of Ethics to transparently communicate the ethical and social values that guide us, and to define the fundamental principles, behavioral rules, and responsibilities within Assist Digital S.p.A.

The Company has established a Supervisory Board (Organismo di Vigilanza), tasked with monitoring compliance with the adopted organizational model, aimed at preventing crimes and unlawful behaviors that could lead to administrative liability for Assist Digital S.p.A. Its main role is to oversee and verify the Model’s effectiveness, report any critical issues, and promote its proper implementation.

In accordance with Legislative Decree no. 24 of 10 March 2023 (the so-called “Whistleblowing Decree”), Assist Digital S.p.A. has activated appropriate internal reporting channels, including the EQS Integrity Line platform provided by EQS Group S.r.l., accessible at the following link: <https://assistdigital.integrityline.com>. Reports of “violations” may be submitted – also anonymously – and always in full respect of confidentiality. As defined by Legislative Decree no. 24/2023, such violations include

acts, omissions, or behaviors that harm the public interest or the integrity of a public or private entity, including unlawful conduct under Legislative Decree no. 231/2001 or breaches of the organizational and management models provided therein.

The fundamental principles that underpin our activities place the highest importance on the dignity and respect of individuals, the protection of the territories in which we operate, and the integrity and transparency of our actions. The core values guiding our company's operations are:

- Rejection of all forms of discrimination
- Centrality, development, and recognition of human resources and fairness in leadership
- Strong local presence and community engagement
- Transparency and business ethics
- Quality
- Promotion of diversity
- Legality and the fight against terrorism and organized crime

Integrity as a Foundational Value

Integrity is a core value for our organization. On one hand, we are firmly committed to ensuring a safe, inclusive, and respectful work environment; on the other, we expect our people to fully embrace our corporate values and act with integrity in their daily activities. In this context, our internal communication efforts continue to focus on promoting ethical behavior and on properly managing practices aimed at preventing corruption.

As evidence of the effectiveness of our commitment, we report that no cases of corruption have been recorded within our organization over the past three years.

A further demonstration of our integrity and the rigor we apply across all our operations is the absence of any non-compliance with applicable laws and regulations.

2.3 Our Vision of Customer Experience

2.3.1 Our passion for innovation

At Assist Digital Group, we work every day to improve customer experience and enhance our clients' business performance through a wide range of digital services, organized into the following main 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 service categories.

SERVICE LINE	MAIN SERVICES PROVIDED
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
	Digital Communication, Content & Social Media
Technology & AI Solutions	Self-Care web & mobile app
	CRM Platforms
	CC & Omnichannel Solutions
	System Integration
	RPA & Advanced AI Solutions (based on Generative AI)
	Change Management & Digital Adoption

SERVICE LINE	MAIN SERVICES PROVIDED
Change Management & Digital Adoption	Specialized Coaching
	CX Training
Customer Management Services	Multilingual and Multichannel Customer care
	Back Office
	Lead Generation and Sales
	Automated & Hybrid Services

CRM ADVISORY & DIGITAL OPERATION

Assist is a company that provides Customer Relationship Management (CRM) services and technological solutions aimed at enabling digital communication between businesses and their end customers or business partners (digital communication & digital marketing). These services include technology solutions for contact center operations, mobile applications, and platforms for managing digital communication campaigns (CRM and marketing automation). To deliver these solutions and services, Assist customizes and integrates market-leading technology platforms into its clients' IT environments, while also developing proprietary software components. Examples of the main technologies adopted by Assist to provide CRM services and solutions include:

- Front-end development environments and platforms for web or native mobile applications, such as iOS, Android, or application frameworks like REACT and .Net MAUI
- Set-up and management of back-end infrastructures based on cloud platforms: Amazon Web Services, Microsoft Azure, Google Cloud
- Development of content management system (CMS) solutions using technologies like Adobe Experience Platform, Sitecore, or open-source solutions
- Assist Digital also operates with the use of artificial intelligence technologies. In the CRM domain, the company specializes in automating communication between businesses and their customers (customer interactions), as well as

automating various types of back-office processes (Robotic Process Automation – RPA).

In this area, Assist Digital designs, develops, and provides clients with AI-powered solutions across four categories of services:

- Chatbots: solutions for automating interactions between companies and customers through messaging, written text, and interactive templates
- Voicebots (or Conversational IVR): solutions to automate conversations between companies and end customers, typically managed by contact centers
- RPA solutions: for automating back-office processes or tasks
- Voice and text analytics: solutions for analyzing the content and sentiment of live calls or chats

EXPERIENCE DESIGN & CUSTOMER INSIGHT

Thanks to 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 in-house User Lab and our partnership with UX Alliance - a global user research network - we are able to conduct both qualitative and quantitative research on user samples. We investigate behavior, identify potential usability issues, and monitor usage data. In addition to user research, we integrate expert analysis, benchmarking, and data analysis from both digital and physical channels in order to guide design activities.

Business & Service Design, UX/UI Design, Conversational Design: we are pioneers in User Experience. Our design methodologies, inspired by Design Thinking, have a single goal: to create successful experiences and digital solutions for both end users and the companies that develop them. We integrate multidisciplinary skills and cutting-edge methodologies such as Agile, DesignOps, and ResearchOps.

Digital Communication, Content & Social Media: we help companies build unique and memorable relationships with their customers. Starting from an analysis of the competitive landscape and brand positioning, we

identify the most effective visual communication strategies and storytelling techniques to deliver relevant content at every touchpoint within the digital ecosystem.

TECHNOLOGY & AI SOLUTIONS

Through our software factories and technology centers of excellence, we design, develop, and manage digital solutions and IT infrastructures using a wide range of development languages, frameworks, and platforms. Below is a description of our main service categories:

- [illegible]

¹ A set of software and applications that, interconnected, lead to the creation of IT and technological projects.

efficiency-driven projects using both proprietary and market-leading RPA solutions.

In particular, Assist Digital specializes in AI applications in CRM, automating both customer communications and a wide range of back-office processes. We deliver AI-powered solutions across five key areas:

- Chatbots: automation of company-customer interactions through messaging, written text, and interactive templates across multiple channels (web, WhatsApp, Messenger, Telegram, SMS).
- Voicebots (Conversational IVR): automation of voice conversations typically handled by contact centers.
- RPA Solutions: automation of back-office processes and tasks using market platforms such as UIPath.
- Voice & Text Analytics: automated analysis of voice or text content, including live calls and chats, for extracting insights and performing sentiment analysis using LLM models and generative AI technologies.
- Automated Content Processing: we develop AI solutions for extracting and analyzing data from documents (PDFs, DOC files, images, videos, etc.) using LLM- and NLP-based techniques. These tools enable structured data extraction, decision support, and the automation of complex document-related processes.

CHANGE MANAGEMENT & DIGITAL ADOPTION

We enable individuals and organizations to acquire the right skills to embrace digital transformation. We support our clients in facilitating the changes required by the evolving technological ecosystem in their market, promoting the integration of new business and organizational models and the adoption of innovative technologies within their workflows. We deliver customized training and coaching programs to ensure the most effective transfer of the required competencies. Finally, we assess the effectiveness of the transformation through continuous monitoring of agreed-upon KPI performance.

CUSTOMER MANAGEMENT SERVICES

Thanks to over 5,000 collaborators across our operational centers in various countries, we provide multilingual and multichannel customer care services through a mix of inshore and nearshore models. Our teams consist of highly qualified personnel, and we apply hybrid work models that combine remote operations with in-person activities dedicated to training, coaching, and on-the-job learning.

We also operate specialized centers for multichannel sales of B2C and B2B services on existing customer bases (Customer Value Management), as well as multichannel lead generation activities integrated with digital and data-driven services. We are equipped to manage back-office operations and social media management activities.

All operational activities are continuously analyzed and enhanced through an efficiency and innovation-driven approach, supported by RPA and AI/service automation solutions designed to assist both agents and support staff.

2.3.2 Focus on our clients

At Assist Digital Group, we pursue excellence and innovation by consistently striving for high-quality standards in the services we deliver to clients. We ensure reliability and flexibility to proactively meet their diverse needs.

We are constantly committed to acquiring and retaining clients, with whom we aim to build long-term relationships. To this end, we continuously collect their feedback—particularly at the end of projects. At present, we gather qualitative feedback at top management level; however, we are actively working on establishing a more structured survey process, which has already been tested through a pilot project.

CUSTOMER PRIVACY

Privacy and Data Security are two core priorities for Assist Digital. In addition to ISO 9001 certification for our quality management system, we have developed an Information Security Management System (ISMS), certified in accordance with ISO 27001. As of November 2024, the certification covers software development, configuration, and maintenance at our offices in Rome, Milan, Lecce, Naples, and Tirana. For 2025, we plan to extend ISO 27001 certification to two new scopes: UX/UI Consulting

at the Rome and Milan offices; BPO Services (Contact Centers) at the following sites: Rome, Vimodrone, CSC Digital, Tunis, Belgrade, Valencia, Zagreb, Rijeka, Vitulazio, Naples Sannio, and Naples Gianturco. The audit for this extension is scheduled for June 2025. This certification, a European-level standard, attests to a company's ability to establish, implement, maintain, and continuously improve its information security management system—including requirements to assess and address information security risks.

At Assist Digital, we rely on suppliers and third parties to outsource services, some of which are essential to our business operations. Because of the critical role suppliers may play, their proper management is of utmost importance both to us and to our clients. It is therefore essential that third parties under contractual agreements adopt security practices and measures deemed adequate by our standards, ensuring full integration into the Information Security Management System and avoiding risks to the confidentiality, integrity, and availability of information. For this reason, we have implemented a Third-Party Information Security Policy.

In 2024, Assist Digital took significant steps to strengthen its security posture and privacy compliance, consolidating the framework established in the previous year. The centralized Security Crisis group, directly connected to the Infrastructure, Security & Compliance, and Legal & Privacy teams, enables a granular and global level of control across the organization.

Throughout the year, we focused particularly on three strategic areas:

1. Vendor Management:
To ensure the proper oversight of both critical and non-critical suppliers, Assist implemented a centralized and preventive monitoring system. This includes privacy and security questionnaires, assessments by relevant internal teams, and the implementation of necessary remediation and improvement measures.
2. 360° Audits:
Our security team aims to inspect all native and acquired sites at least once a year. In 2024, comprehensive security audits were conducted at locations including Rome, Milan, Vimodrone, CSC Digital, Valencia, Tirana, Durrës, Naples, Vitulazio, Leipzig, Zagreb, Rijeka, Tunis, and Amsterdam (The Valley, Nominow, Penfield).

These audits assessed compliance with internal security policies and procedures, identified potential areas for improvement, and triggered appropriate corrective actions.

3. Strategic Planning for 2025:
In collaboration with top management, we developed a remediation plan outlining the key actions to further strengthen our security posture and privacy compliance. A new business process is also planned for 2025, aimed at mapping commercial offerings based on privacy by design and by default, ensuring full regulatory compliance and addressing any related compliance activities before the launch of personal data processing.

In addition to these specific initiatives, during 2024 we also:

- Launched a technical and regulatory review and update of internal policies
- Conducted an impact and compliance analysis related to emerging technologies (e.g., artificial intelligence)

Completed the registration and participation process in the Code of Conduct for Telemarketing and Teleselling, adapting relevant business procedures accordingly. This implementation is part of our broader effort to align all operations with best practices in privacy and security.

Through consistent commitment and a proactive approach, we protect our data and that of our clients, safeguard our systems and reputation, and ensure a secure and trustworthy digital environment for our employees, customers, and partners.

OUR SUPPLY CHAIN

Fairness, professionalism, and collaboration are the core principles that guide our approach to building relationships with suppliers. The table below outlines the main categories of suppliers we work with:

Facilities Support Suppliers	Property rental, logistics, and facility services
Telecommunication Service Providers	Data connectivity and telephone traffic

Electronic Equipment Suppliers	Computers and phones (including institutional suppliers and e-commerce platforms)
Consulting Service Providers	Legal, notarial, compliance (e.g., security, GDPR), and various technical consulting services (e.g., software development, recruitment)
Labor Providers	Temporary employment agencies (this represents the largest cost area, accounting for over 30% of total supplier-related expenses)



**3 PEOPLE:
OUR DNA**

ASSIST
DIGITAL

3.1 Overview

HIGHLIGHTS 2024:

- Employees in Italy: 800
- Injury rate: 0,24%²
- Employees with permanent contracts: 99.6%
- Female employees: 51.4%

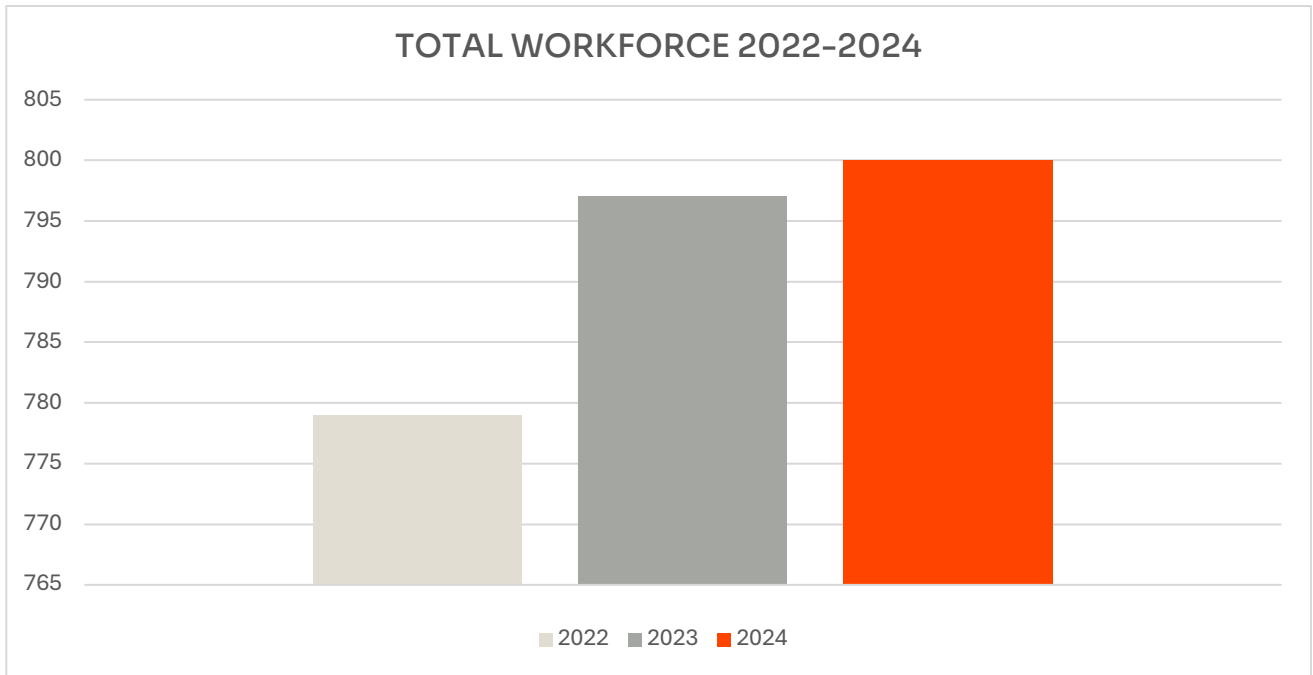
Given the rapid pace of innovation in the sector in which our Group operates, the skills, knowledge, and experience of our people are essential elements to ensure the delivery of high-quality services capable of making a real difference in market success.

As a result, for an organization like ours, the process of selecting and managing human resources is crucial to achieving our objectives and to creating and maintaining a stimulating work environment. It is important to us that all employees—wherever they are in the world—are provided with the best conditions to develop their talents and showcase their abilities, thereby contributing both to their personal satisfaction and to the growth of the company.

Our commitment to people is also reflected in the predominant type of employment contract adopted across all Assist Digital Group locations: permanent employment, which aims to build a stable and long-term relationship with our employees, centered on skills development and professional growth.

As of December 31, 2024, Assist Digital had a workforce of 800 employees, 99.6% of whom were employed on permanent contracts. Overall, the positive trend of recent years has been confirmed, with a growth in staff of approximately 0.3% in 2024 compared to the previous year.

² The injury rate is calculated as the number of injuries that occurred during the year divided by the total number of hours worked, multiplied by 1,000.



Employees on permanent and fixed-term contracts						
	2022		2023		2024	
	Permanent Contract	Fixed-Term Contract	Permanent Contract	Fixed-Term Contract	Permanent Contract	Fixed-Term Contract
Men	379	2	393	2	387	
Women	398	0	399	3	410	3
Total	777	2	792	5	797	3

Another aspect we particularly value is providing all our people globally with the opportunity to achieve the best possible balance between their personal and professional lives.

To support our employees in reconciling personal needs with work commitments, we offer the option of part-time contracts.

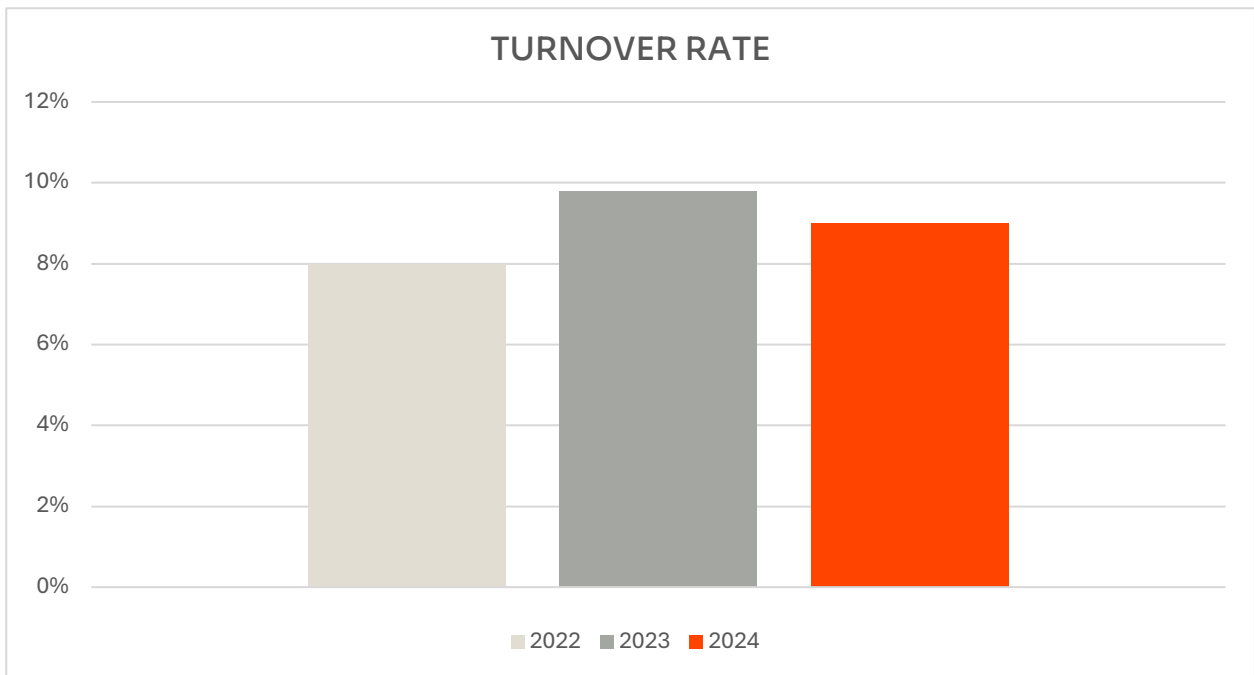
In 2024, 28.1% of Assist Digital employees were employed under this type of contract.

Employees on full time and part time						
	2022		2023		2024	
	Full time	Part time	Full time	Part time	Full time	Part time
Men	322	59	339	56	334	53
Women	228	170	246	156	241	172
Total	550	229	585	212	575	225

Given the nature of Assist Digital's business, in addition to its employees, the organization also relies—during specific periods or for certain projects—on non-employed workers such as interns, temporary agency workers, and self-employed professionals with a VAT number, whose tasks are directly managed by Assist Digital.

In 2024, a total of 73 new talents joined the Assist Digital team, a decrease compared to the previous year (93 employees).

Moreover, the Group's commitment to employee well-being and retention across all regions is also reflected in its low turnover rate. At Assist Digital, the turnover rate stands at just 10%.



Given the dynamic and innovative nature of the sector in which Assist Digital operates, it is essential for our company to be just as agile and forward-looking. This is clearly reflected in our global hiring efforts.

At Assist Digital, approximately 31% of new hires in 2024 were individuals under the age of 30.

Hiring and Turnover by Age Group												
	2022				2023				2024			
	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	42	59%	9	13%	41	47%	15	17%	22	31%	12	17%
Between 30 and 50 years	121	19%	50	8%	48	7%	53	8%	48	8%	54	9%
>50 years	6	11%	2	4%	4	6%	2	3%	3	3%	4	4%

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

Hiring and Turnover by gender												
	2022				2023				2023			
	New hires		Turnover		New hires		Turnover		New hires		Turnover	
Gender	Num.	Rate (%)	Num.	Rate (%)	Num.	Rate (%)	Num.	Rate (%)	Num.	Rate (%)	Num.	Rate (%)
Men	84	22%	41	11%	55	14%	38	10%	35	9%	41	11%
Women	85	21%	20	5%	38	10%	32	8%	38	9%	29	7%
Total	169	22%	61	8%	93	12%	70	9%	73	9%	70	9%

Assist Digital Group*

Group employees: 4,012

Employees with permanent contracts: 3,793

Percentage of employees on permanent contracts: 94.54%

* data shown in the table refers to employees only.

3.2 We protect workplace health and safety

Every year, we invest in ensuring the health and safety of all our collaborators across our offices in Italy and abroad. Ensuring a healthy and safe working environment is a core value for the entire Assist Digital Group—one that goes beyond compliance with current legislation (Italian Legislative Decree 81/2008).

As a Group, we are globally and continuously committed to training and raising awareness among our people on health and safety issues. In line with this commitment, several initiatives were undertaken by Assist Digital in 2023 for the benefit of our workforce.

In accordance with Legislative Decree 231/01, the activities relating to occupational health and safety (Legislative Decree 81/08, as amended) are formally regulated through the implementation of an Occupational Health and Safety Management System (OHSMS), developed in accordance with the UNI-INAIL guidelines (as per Article 30 of Legislative Decree 81/08), and supported by the following key documentation:

- Management Manual, the “primary document” that regulates health and safety activities. It defines the company's safety policy, the principles of the OHSMS, system scope and objectives, corporate organization, and assigned responsibilities.
- Functional Organizational Chart for Health and Safety, detailing roles and responsibilities, along with forms used for formalizing delegations and appointments (e.g., H&S Manager, Company Physician, OHSMS Manager, Site H&S Representatives, Emergency Response Staff, etc.).

- Operational procedures/instructions and forms to support the appointed functions in fulfilling tasks and monitoring compliance.

The primary objective of the system is to define and progressively consolidate a streamlined and effective management methodology for proper regulatory compliance and continuous improvement.

Personnel are informed about the company's H&S structure (in compliance with Article 36 of Legislative Decree 81/08) through documentation displayed at all company sites (e.g., Form 05.1), which includes the site-specific Health & Safety Organizational Chart, names of responsible staff, and emergency management details (internal/external contacts, assembly point). This information is posted on notice boards as required for worker awareness.

The activities planned and carried out by the OHSMS Manager (RSGSSL) in application of the system include:

- Training of staff assigned to specific H&S roles (as per Article 37 of Legislative Decree 81/08, as amended), including instruction on the content, procedures, and forms related to the OHSMS.
- Definition of an internal audit program, scheduled on a semi-annual basis, aimed at verifying and monitoring regulatory compliance across the various appointed roles, and assessing system effectiveness (audits conducted in June and October 2024).
- Final management review, summarizing audit results and system performance in order to identify areas for improvement and any further corrective or enhancement actions (supporting documentation attached).

The main monitoring and control objectives in implementing the OHSMS include:

- Risk Assessment Document (DVR): The risk assessment is composed of separate volumes for each office location, aligned with workplace characteristics and activities performed. In 2024, all DVRs were updated to reflect regulatory changes and organizational developments, including the routine adoption of remote working.
- Biological Risk Assessment, including specific documentation on:

- Legionella risk: Identified as low and residual, effectively mitigated through compliant routine maintenance of systems (as per legislation).
- COVID-19 risk: The SARS-CoV-2 infection risk document, compiled according to INAIL guidelines, remains valid in reference to the previous pandemic framework and regulations. A company protocol document outlining precautionary measures is also available (attached).
- Work-related Stress Risk: Evaluated using the INAIL methodology, with results showing low risk. The assessment is subject to biennial review, particularly focused on the defined homogeneous groups and monitored sentinel event indicators. The latest analysis (2020–2022) for the Operational and Consulting groups was also broken down by location. Although some variances in indicators were observed, they did not affect the overall evaluation outcome.
- DUVRI (Single Risk Assessment Document for Interference Risks): A standardized DUVRI template has been integrated into the management system for use across all locations, ensuring compliance with Article 26 of Legislative Decree 81/08. Monitoring of suppliers and formal DUVRI issuance is delegated to the SG Area Manager.
- Periodic Safety Meetings (Article 35 of Legislative Decree 81/08): Conducted across all operational sites, with official minutes drafted. All periodic meetings were scheduled and held in December 2024.
- Monitoring and verification of emergency response team completeness, with integration of newly appointed staff to roles such as team leads (TL), coordinators, technical support, and staff personnel. This responsibility is delegated to HR Managers, who ensure updates to team rosters and delivery of appropriate emergency management training.

Technical Documentation

The technical documentation that demonstrates the compliance of the facilities and systems, as well as their routine and periodic maintenance, essential to ensure operational efficiency and the maintenance of safety conditions, is managed and archived by the Facility Department. This documentation was reviewed and reorganized during the initial implementation phase of the Management System. Any observations or recommendations for completion or improvement were reported to the appointed Delegate during the audit activities.

In 2024, a total of n. 3³ workplace injuries were recorded, a figure consistent with previous years. The nature of office-based activities significantly limits the occurrence of work-related injuries, which are generally unpredictable and primarily attributable to commuting incidents. Despite the limited number of accidents, particular attention is devoted to the working environment, in order to prevent and minimize potential accident causes, thus progressively reducing even residual and controlled risks.

Injury indicators for employees			
	2022	2023	2024
Hours worked	1.113.492	1.180.935	1.255.737
Total number of recordable work-related injuries	0	2	3
Of which with serious consequences	0	0	0
Of which number of fatalities	0	0	0
Rate of recordable work-related injuries ⁴	0%	0,17%	0,24%
Rate of work-related injuries with serious consequences	0%	0%	0%
Fatality rate	0%	0%	0%

Note: The data reported in the table regarding the total number of recordable work-related injuries and the rate of recordable injuries for 2021 have been restated following a refinement of the calculation methodology. The previously reported total number of injuries was 1, and the recordable injury rate was 1%.

³ Out of the total number of reported injuries — 7 cases (comprising 3 involving employees and 4 involving non-employees) — 6 were classified as commuting accidents.

⁴ The injury rate is calculated as the number of injuries occurring during the year divided by the total number of hours worked, multiplied by 1,000.

Injury indicators for non-employees			
	2022	2023	2024
Hours worked	1.748.476,7	1.668.415	1.668.415
Total number of recordable work-related injuries	1	1	4
Of which with serious consequences	0	0	0
Of which number of fatalities	0	0	0
Rate of recordable work-related injuries⁵	0,06%	0,06%	0,21%
Rate of work-related injuries with serious consequences	0%	0%	0%
Fatality rate	0%	0%	0%

3.3 We promote the well-being of our people

We believe our people are the most valuable asset in the digital customer experience sector. Therefore, ensuring their well-being is a key pillar for the development and success of the Group on a global level. For this reason, throughout 2024, Assist Digital undertook numerous initiatives.

First and foremost, we continued to offer our employees the same welfare system implemented over the past three years. This system includes a variety of initiatives, benefits, and services aimed at enhancing physical and mental well-being and promoting work-life balance. All employees under subordinate or quasi-subordinate contracts (excluding executives and other types of contracts) can access these benefits via the Edenred welfare platform.

Specifically, the plan includes:

Flexible benefits: a credit based on the employee's hire date and seniority;

⁵ The injury rate is calculated as the number of injuries occurring during the year divided by the total number of hours worked, multiplied by 1,000.

Baby Bonus: a bonus provided in the form of welfare credit upon the birth of a child, to support the purchase of childcare products;

Goods, services, and benefits: including shopping vouchers, sports and wellness services, education, family care, and public transportation;

Nursery bonus: tangible support for early childcare expenses;

Elderly and disabled care bonus: dedicated to employees who are responsible for family members requiring special assistance;

Mobility: through the “Kinto Join⁶”, carpooling platform, employees can share their commute to reduce transportation costs and help lower emissions. Additionally, for the Vitulazio office, a company shuttle service is available;

Health: in January 2023, we launched a supplementary healthcare plan for employees;

Gender equality: support for women’s employment, training for new mothers returning from maternity leave, and balancing gender roles within the organization.

In addition to the initiatives above, we also offer other services to improve employee well-being throughout their journey with us. Since 2021, we have provided a counseling service offered by qualified professionals independent of Assist Digital, ensuring emotional support with complete confidentiality and anonymity.

To foster an environment that promotes optimal work-life balance, we have supported and enabled smart working wherever possible. In 2024, remote work arrangements were managed through individual agreements tailored to job roles.

Continuing from previous years, we maintained the Month4Wellness initiative. In 2024, this evolved into a Year of Wellness, with wellbeing activities extended from September 2024 through September 2025.

To this end, we partnered with Fitprime (now Wellhub), which allowed us to offer a wide range of services aimed at improving physical and mental well-being and overall work-

⁶ For details see par. 4.1.

life balance. Employees (and up to three friends or family members) benefited from substantial discounts on: psychological support, nutritional consultations and meal plans, access to a wide network of gyms, pools, and yoga centers, online meditation and fitness classes (live and on-demand).

In 2024, we also focused on nutrition. We hosted a webinar with a biologist-nutritionist titled: "Labels We Love: How to Shop the Right Way", to help employees understand ingredients, allergens, and certifications for more informed and healthy grocery shopping.

On the sports and team-building front, we organized activities such as a padel tournament where colleagues competed based on their city of origin. We also participated for the second year in the Milano Marathon charity run alongside the TOG Foundation.

Lastly, through the Assist Digital Club portal, our employees can access more than 300 offers including vouchers, discounts, and cashback at leading Italian retailers.

A look toward tomorrow

We are committed to the continuous and consistent improvement of our working environment. At Assist Digital, we maintain an ongoing dialogue with our people to better understand their needs and explore new initiatives to implement. This approach has led us to plan our next steps aimed at maximizing the well-being of all our employees.

To this end, we will begin work on developing a climate survey, which will be conducted during the course of 2025. Furthermore, throughout 2024, in line with the certification obtained on equal opportunities and gender equality, we will intensify training activities on Diversity & Inclusion, with the goal of reaching at least 60% of our workforce. Additionally, we reaffirm our commitment in 2024 to delivering training programs on environmental and social sustainability topics for our employees.

3.4 We invest in the future and in talent

To meet our clients' demands and maintain the Group's high quality standards, the skills of our employees are 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 with an annual frequency has been implemented, whereby at the beginning of each year, a training needs analysis is carried out for all our people around the world. Subsequently, an annual training plan is defined, summarizing and including all the training courses we intend to offer throughout the year.

In 2024, an average of 8.5 training hours per employee were delivered at Assist Digital. Notably, the number of training hours related to health and safety at work increased. This advancement was made possible thanks to access to specific funding and increased efforts and investments in the training field.

Unit of measurement		2021	2022	2023	2024
Average training hours by employment category					
Executive	h/man	12,6	18,8	15,06	5,8
Manager	h/man	9,8	10	127,04	13,35
Employees	h/man	112,7	122,8	161,46	19,03
Average training hours by gender					
Men	h/man	73	103,85	161,14	19,2
Women	h/man	131	111,85	151,32	17,3
Average training hours per employee	h/man	102	107,85	156,1	8,5

Note: The 2021–2022 data shown in the table for the average training hours by employment category (employees) at Assist Digital has been restated following a data review.

The training programs we offer to all Assist Digital personnel are divided into two main categories:

- general programs: Aimed at the entire company population, such as courses provided in compliance with workplace health and safety regulations, privacy regulations, and training related to the SA8000 and ISO 27001 certifications.
- focused programs: Designed to develop specific skills, with the aim of motivating our employees and achieving increasingly advanced levels of knowledge and expertise. These include English language courses and IT skills training, with the opportunity to obtain certifications.

Assist Digital Mentoring Program (AMP)

To foster the integration of skills and knowledge across the various international entities of the Group, the mentoring program was carried out again in 2024 following the success of the pilot edition in 2023. The initiative involved offices in seven different countries. Specifically, the aim was to create a training mechanism between offices

operating in different contexts to encourage 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 development and skills growth opportunities for Mentees;
- Facilitate the transmission and exchange of knowledge across the organization and its departments;
- Strengthen human relationships in a hybrid work model.

Main phases of the program:

- Identification of Mentors and Mentees and pairing of matches, based on the results of a survey conducted to identify topics to be explored and career goals;
- Matching between Mentors and Mentees, based on the survey results;
- Training and preparation through online training sessions: 2 hours for Mentors and 1 hour for Mentees;
- Communication of the matches to formalize the mentoring pairs;
- Mentoring sessions (at least 5 one-hour meetings, online and/or on-site), with documentation to track progress;
- Final survey to evaluate the outcomes.

People involved:

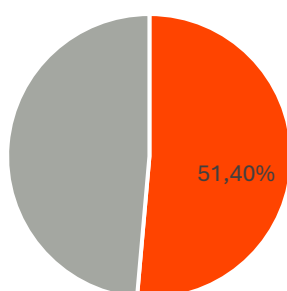
- 73 employees: 25 Mentors and 48 Mentees, from Italy, France, Croatia, Albania, the Netherlands, the UK, and Germany.
- Initiatives like this are part of the broader strategy to scale social and environmental programs across the Group, with further expansion planned in the near future.

3.5 We work in an inclusive and collaborative work environment

We are fully aware that our company is made up of people, and in our industry, where innovation is a fundamental element, it is vital to listen to and value every perspective: diversity is a strength, a source of ideas and inspiration for us.

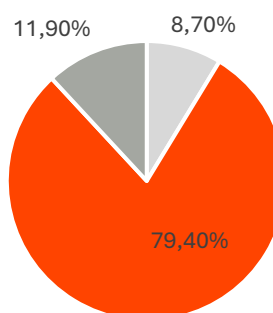
With regard to gender, the corporate population of Assist Digital S.p.A. is composed of 51.4% women. This figure reflects a company culture that rejects any form of gender discrimination and ensures equal opportunities during the recruitment process. Another relevant aspect is the age composition of the workforce. In Italy, a significant portion of employees—79.4%—are aged between 30 and 50, while 11.9% are over 50, and 8.7% are under 30. This breakdown highlights our commitment to involving and drawing on the talents of younger generations.

HEADCOUNT BY GENDER



■ Women ■ Men

HEADCOUNT BY AGE



■ <30 ■ 30 - 50 ■ >50

In particular, when observing the **gender breakdown**, it is evident that, within the clerical category, the number of women is slightly higher than the number of men (equal to 51.4% of the total). Conversely, among managers and executives, the number of men exceeds that of women.

As for the breakdown by age groups, it should be noted that, across all professional categories, the percentage of employees aged between 30 and 50 is very high.

In the table below, regarding the composition of the Assist Digital workforce by gender and age, it can be observed that the specific characteristics of our sector lead us to predominantly employ clerical staff. In fact, in line with previous years, no blue-collar workers were employed at Assist Digital in 2024.

Composition of the workforce by job category and gender		2022	2023	2024
Executive	<i>Men</i>	13	14	15
	<i>Women</i>	5	6	6
Manager	<i>Men</i>	41	45	44
	<i>Women</i>	19	19	21
Employees	<i>Men</i>	327	336	328
	<i>Women</i>	374	377	386
Composition of the workforce by job and age		2022	2023	2024
Executive	<i><30 years</i>	0	0	0
	<i>Between 30 and 50 years</i>	10	13	12
	<i>>50 years</i>	8	7	9
Manager	<i><30 years</i>	0	0	0
	<i>Between 30 and 50 years</i>	53	55	50
	<i>>50 years</i>	7	9	15
Employees	<i><30 years</i>	71	87	70
	<i>Between 30 and 50 years</i>	589	577	573
	<i>>50 years</i>	41	49	71

Composition of the Board of Direction by gender and age		2022	2023	2024
<30 years	Men	0	0	0
	Women	0	0	0
Between 30 and 50 years	Men	1	1	2
	Women	1	2	1
>50 years	Men	5	4	3
	Women	0	0	1

Globally, another key source of diversity within our workforce lies in the high degree of cultural, ethnic, and educational background diversity. Our mission and priority, therefore, is to ensure an inclusive and collaborative environment where everyone can feel comfortable and perform at their best, while cultivating and valuing their uniqueness.

All members of the Group must feel free to express their personality, ideals, and ethnic, religious, political, cultural, and gender orientation. Every difference should be seen as an opportunity for enrichment, not as a source of division.

Through our Code of Ethics, we have established respect for diversity and the condemnation of all forms of discrimination—based on gender, ethnicity, politics, or religion—as a fundamental principle of our company.

Our certified SA 8000 commitment

As a testament to our commitment and attention to people, Assist Digital has decided to obtain the SA 8000:2014 certification. This standard is a voluntary and verifiable framework based on ILO conventions, the Universal Declaration of Human Rights, and other international norms and laws protecting workers' rights.

To comply with this standard, we have implemented a suitable Social Responsibility Management System. This system applies to all activities carried out by the Company, including the evaluation of our suppliers, subcontractors, sub-suppliers, and home-based workers. In this context, we have adopted a Social Responsibility Manual that outlines our commitment to the following key areas:

- **Child Labour:** Assist Digital S.p.A. does not engage in or support the use of child labour and does not employ individuals under the age of 18. In addition, we have implemented a child labour remediation procedure and a corporate social responsibility policy, accessible to employees and stakeholders.
- **Forced or Compulsory Labour:** We do not engage in or tolerate any form of forced or compulsory labour, including modern slavery as defined by ILO Convention 29.
- **Health and Safety:** We ensure a safe and healthy working environment for our employees and adopt effective measures to prevent potential accidents, injuries, or illnesses.
- **Freedom of Association and Collective Bargaining:** We respect the right of all personnel to form, join, and organize unions of their choice and to engage in collective bargaining.
- **Discrimination:** We guarantee equal opportunities for everyone working with us and do not allow any form of discrimination. Our selection process is based solely on objective criteria such as education, experience, and skills relevant to the position.
- **Disciplinary Practices:** Any disciplinary actions or sanctions fall within those outlined in the applicable National Collective Labour Agreements and in compliance with the Workers' Statute.
- **Working Hours:** We comply with legal and industry-specific requirements regarding working hours and holidays, in line with SA8000 standards.
- **Remuneration:** We do not adopt short-term labour-only contracts, false apprenticeship schemes, or any other arrangements aimed at avoiding legal obligations towards personnel. The wages paid to our workers meet industry standards.
- **Management System:** Our Social Responsibility Management System is regularly reviewed by top management to ensure continuous improvement. We have also established a Social Performance Team (SPT) to oversee the full implementation of the standard.

To ensure that our suppliers comply with SA8000, we require them to sign a general document acknowledging all applicable references. Additionally, suppliers are randomly selected to respond in writing to questionnaires, followed by meetings to discuss and address any significant issues identified.

At the top management level, we are equally committed to ensuring equal opportunities. The first evidence of this commitment is represented by our CEO, one of the few women leading a company in this sector. Furthermore, within the leadership team, composed of 28 people, the number of women has increased, reaching approximately 35%.

In addition, to further enhance the level of inclusion within the Assist Digital Group, following the achievement of the UNI PdR 125_2022 gender equality certification in 2023, a “Diversity and Inclusion Policy” was defined at a global level, and training courses were implemented to raise employee awareness on the topic.

THE GENDER EQUALITY POLICY – ASSIST DIGITAL

PURPOSE AND ORGANIZATION'S COMMITMENT

The purpose of this document is to define the guidelines, principles, and commitments that Assist Digital has chosen to implement regarding gender equality, the promotion of diversity, and female empowerment. Assist Digital firmly believes that living in an inclusive and diverse environment fosters growth and value at every level of the organization.

GUIDING PRINCIPLES

The promotion and implementation of a culture and practices of Diversity and Inclusion is considered essential to responsibly drive and manage change and innovation, in line with the principles already established in the Code of Ethics and in the field of Human Rights in SA 8000:2014, creating a context consistent with the commitments outlined in the Sustainability Plan:

- ***Rejects all forms of discrimination***
Assist Digital is committed to avoiding any form of discrimination based on gender, sexual orientation, age, ability, ethnicity, religion, language, political opinions, or personal or social conditions by promoting a culture focused on Diversity and Inclusion and developing pathways and tools, in terms of training, to foster fully inclusive behaviors.
- ***Promotes equity***
Assist Digital is committed to supporting professional growth and development in compliance with the principle of equal opportunities.
- ***Promotes Diversity, valuing the uniqueness of individuals:***

Assist Digital requires its employees to behave in ways that ensure the utmost respect for individuals' dignity.

To this end, our organization:

- Ensures strict compliance with laws protecting child and youth labor, workers' freedoms, and rights;
- Guarantees freedom of association with trade unions;
- Does not tolerate violations of human rights;
- Promotes integration as a form of collective enrichment;
- Condemns any form of discrimination based on any "element of diversity."

- ***Promotes People-Centered Development and Empowerment:***

Our organization places the highest value on the professionals working within it and considers their contribution—within an open, collaborative, and inclusive culture—as an essential success factor.

With this in mind, it pays great attention to:

- Creating a work environment that enhances each individual's contributions and potential, through full accountability and goal-oriented work;
- Developing a relational system that favors teamwork over hierarchical dynamics;
- Daily efforts to share knowledge and skills useful for one's work and growth.

- ***Ensures the Protection of Workers' Mental and Physical Integrity and the Respect of Their Moral Personality.***

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

In our effort to attract and retain talent, we offer health and wellness initiatives that are essential to supporting their growth. Diversity and inclusion are embraced and integrated throughout our organization to enable everyone's potential to be fully expressed. We ensure fair work and favorable working conditions in line with health and safety standards.

In particular, Assist Digital condemns all forms of discrimination, continuously monitoring the risk that may arise in a hostile and intimidating work environment.

GOVERNANCE

To further strengthen the process of establishing and spreading a culture centered on Diversity and Inclusion, Assist Digital commits to ensuring that governance, business plans, and company processes reflect the content of this Policy so that each employee adopts its guiding principles and initiatives and acts accordingly. Assist Digital guarantees equal opportunities in all governance, management, training, and personnel development processes, as well as in the application of performance evaluation policies and metrics, in order to ensure fairness in every phase of the employment relationship—from selection to role assignment, career development, and salary parameters.

Assist Digital believes that Diversity and Inclusion principles must be fully implemented across the entire organization under the guidance and direction of top management, which promotes these values beyond regulatory requirements and across all departments and personnel.

To ensure oversight of these objectives, top management has established a Steering Committee with the authority to appoint an Executive Committee tasked with implementing the necessary actions to pursue the continuous improvement goals set by the Company and, above all, to ensure the effective implementation of this Gender Equality Policy.

The Steering Committee supervises and supports the initiatives in coordination with the Executive Committee, which has full authority to enforce the Policy.

INCLUSIVE LEADERSHIP

Our organization promotes inclusive leadership as a managerial skill aimed at valuing differences to unlock greater business opportunities and foster corporate well-being.

Each manager is thus responsible for ensuring inclusion both at the individual and organizational levels.

In this way, Assist Digital believes it can initiate a virtuous cycle in which the value of inclusion also becomes a business priority.

INCLUSIVE BEHAVIORS

To provide practical guidance for virtuous everyday actions, Assist Digital highlights and encourages the following behaviors:

- Use inclusive language in all forms of communication and through all channels (email, chat, etc.);
- Promote the involvement of all individuals within meetings and/or working groups;
- Remove barriers that may hinder the implementation of an inclusive and participatory culture;
- Actively seek the involvement of individuals not traditionally engaged on the topic, with diverse experiences, perspectives, and backgrounds, to ensure a proper representation of various viewpoints and foster valuable cross-company exchange.

BUSINESS PROCESSES

Assist Digital aims to ensure gender equality through concrete actions which, in addition to complying with the requirements/indicators defined in the specific areas of UNI PdR 125:2022, are genuinely valued and appreciated by the people within the organization—who are the actual stakeholders of the management system’s outcomes. With the intent to focus on this satisfaction throughout every moment and circumstance of employees’ working life, the organization approaches this “lifecycle” through the following aspects:

- i. *Recruitment and Selection*: impartial and transparent methodologies based on objective criteria;
- ii. *Career Management*: development of a merit-based environment grounded in personal dignity and free from any discrimination linked to “diversity factors”;
- iii. *Pay Equity by Gender*: neutrality in pay practices (fixed and variable) regardless of diversity elements;
- iv. *Parenting and Caregiving*: support and protection for parents and caregivers;
- v. *Work-Life Balance*: attention to each individual’s personal and professional equilibrium;
- vi. *Training*: professional development opportunities without discrimination based on “diversity factors”;
- vii. *Abuse and Harassment Prevention*: specific training for employees on how to identify and address abuse and harassment.

MONITORING

To consistently track the effective implementation of the principles outlined in this Policy, Assist Digital commits to:

- adopting any necessary corrective actions to fully achieve the set objectives.
- monitor specific sets of indicators to enable the measurement and tracking of progress and results achieved in support of cultural change regarding Diversity and Inclusion.
- update the Policy in response to any regulatory or legislative developments on the subject, as well as in alignment with the ESG plan.



4 THE PROTECTION OF OUR PLANET

ASSIST
DIGITAL

4.1 Overview

HIGHLIGHTS 2024:

- ▲ Certification ISO 14001
- ▲ Certification ISO 14064
- ▲ Certification ISO 14067
- ▲ Rating Ecovadis

All our activities are based on the principle of protecting and safeguarding the planet, a primary good to be taken into account in all phases of our value chain. For us at Assist Digital, respecting the environment means taking environmental issues into account in business decisions and strategic choices by adopting ecologically compatible behaviors, technologies, and methods. Our commitment is not limited to the environmental dimension alone, but we operate every day by seeking a solid cross-cutting balance between economic objectives and essential environmental needs, all in respect and protection of the rights of future generations, and in line with the principle of sustainable development. In this regard, as previously described⁷, a group Sustainability Plan has been drawn up to concretely implement our ambitious commitment to sustainability. The goals we strive to achieve every day are also reflected in our Code of Ethics, through which we commit to protecting the environment by complying with national and EU legislation and regulations. We are dedicated to preventing all forms of environmental pollution and raising awareness among 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.

In line with the Group's vision of dedicating our resources daily to managing environmental issues, Assist Digital has adopted an Environmental Management System according to the UNI EN ISO 14001:2015 standard. Through this system, the company has defined objectives and responsibilities for managing its environmental impacts and,

⁷ Per il dettaglio, si veda par. 1.1.

in particular, for the management of hazardous and non-hazardous special waste, a dedicated Manual has been prepared.

Our commitment is also evident in the priority given to working with suppliers capable of ensuring products and services that comply with our Environmental Management System and in the optimal management of water, energy resources, and waste produced.

Also in 2024, with a view to pursuing increasingly ambitious and challenging goals, we adopted a systematic methodology to implement and manage GHG (Greenhouse Gases) emission inventories at the organizational level, as well as a consolidated guideline for quantifying and reporting the Carbon Footprint for the Contact Center⁸, according to UNI EN ISO 14064:2018 and UNI EN ISO 14067:2018 standards.

⁸ The certification refers to the following offices of Assist Digital S.p.A.: Rome, Naples, Vimodrone (MI), and Vitulazio (CE), dated 21/02/2023.

Our actions for a more sustainable future

Below are the main initiatives we carry out to contribute positively to a more sustainable future:

Reduction of paper consumption: In 2019, we introduced the "eSignAnyWhere" initiative aimed at reducing paper use and digitizing our systems. Most documents, including contracts, must now be created, scanned, and stored digitally.

Reduction of plastic production: Also in 2019, we launched the "Plastic Free" project, which aims to cut down on single-use plastic through the gradual installation of automatic water dispensers in every office and the distribution of reusable bottles to discourage the use of plastic bottles in the company.

Employee training: We have continued our training commitment to acquire and enhance our employees' skills in managing hazardous and non-hazardous special waste.

Reduction of emissions from commuting: An important partnership between Assist Digital and KINTO Join allows our employees to share their home-to-work journey with colleagues who have similar travel needs, thereby optimizing and distributing costs and reducing CO₂ emissions associated with daily commuting.

Lighting system upgrade: In 2022, we replaced fluorescent lighting fixtures with new, more efficient LED systems in all our offices. This relamping initiative brings economic, environmental, and comfort benefits by reducing energy consumption (and thus electricity bills), lowering emissions from electricity usage, and improving visual conditions.

4.2 We take action to combat climate change

Climate change is one of the most important challenges that organizations, governments, and citizens will have to face in the coming decades, as it represents the main threat to human health.

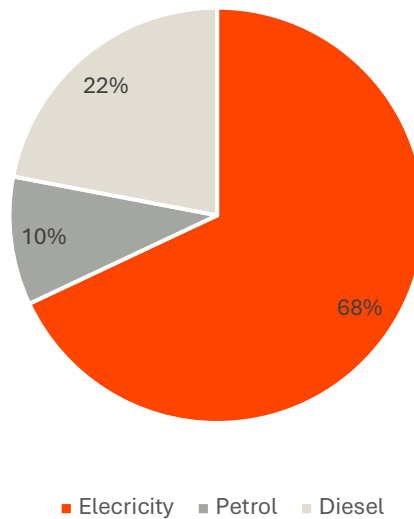
To contribute to the fight against global warming, we have begun monitoring our energy consumption and the related greenhouse gas emissions, with the aim of identifying the most effective solutions to reduce our environmental impact.

Energy consumption

Where possible, we are committed to reducing our energy consumption through improvements to processes and infrastructure, as well as by promoting behaviors and

habits aimed at energy conservation. In doing so, we foster the development of environmental awareness among our people.

In delivering our services, we do not engage in energy-intensive activities by nature. However, we consider it our duty to monitor and report our environmental impacts. In general, our energy consumption is primarily related to the use of electricity for heating/cooling spaces, lighting our offices, and the use of gasoline and diesel as fuel for our vehicle fleet.



In particular, at Assist Digital, the total consumption of purchased electricity in 2024 was 6,853.00 GJ (68.04% of the total); the total consumption of diesel for vehicles in the Assist Digital SpA fleet was 2,226.00 GJ (22.10% of the total); the total consumption of gasoline for the vehicles in the Assist Digital SpA fleet was 992.83 GJ (9.86% of the total). For the Rome office (V. A. Campanile), the installation of a photovoltaic system with a nominal power of 34 KW was completed during the year. For the Vitulazio office, the installation of a photovoltaic system is still under study. These upgrades will allow part of the electricity consumed to be generated independently and actively contribute to combating climate change by using renewable energy.

Energy sources	Unit of measurement	2022	2023	2024
Electricity purchased from the grid	GJ	6.461,01	6.049,92	6.853,00
Diesel for vehicle fleet	GJ	1.997,22	2.129,47	2.226,00
Petrol for vehicle fleet	GJ	389,04	602,78	992,83
Diesel (Emergency generator)	GJ	-	-	-
Total energy consumption	GJ	8.847,27	8.782,18	10.071,83

Our actions to reduce energy consumption

Below are the main initiatives undertaken to reduce energy consumption:

- **Green electricity:** approximately 95% of the total electricity purchased by Assist Digital in 2024 comes from green energy sources. Of this, 80% is certified through G.O. (Guarantee of Origin) cancellation certificates—consistent with the 2023 financial year and a significant increase compared to 47% in 2022.
- **Hardware renewal:** in 2022, Assist Digital began a process of replacing servers and data centers. This activity continued in 2024 with the implementation of a new VDI infrastructure that significantly contributed to the renewal process. The infrastructure upgrade not only addresses data protection needs but also results in energy and cooling savings, with a positive expected impact on both costs and emissions.

GHG emissions

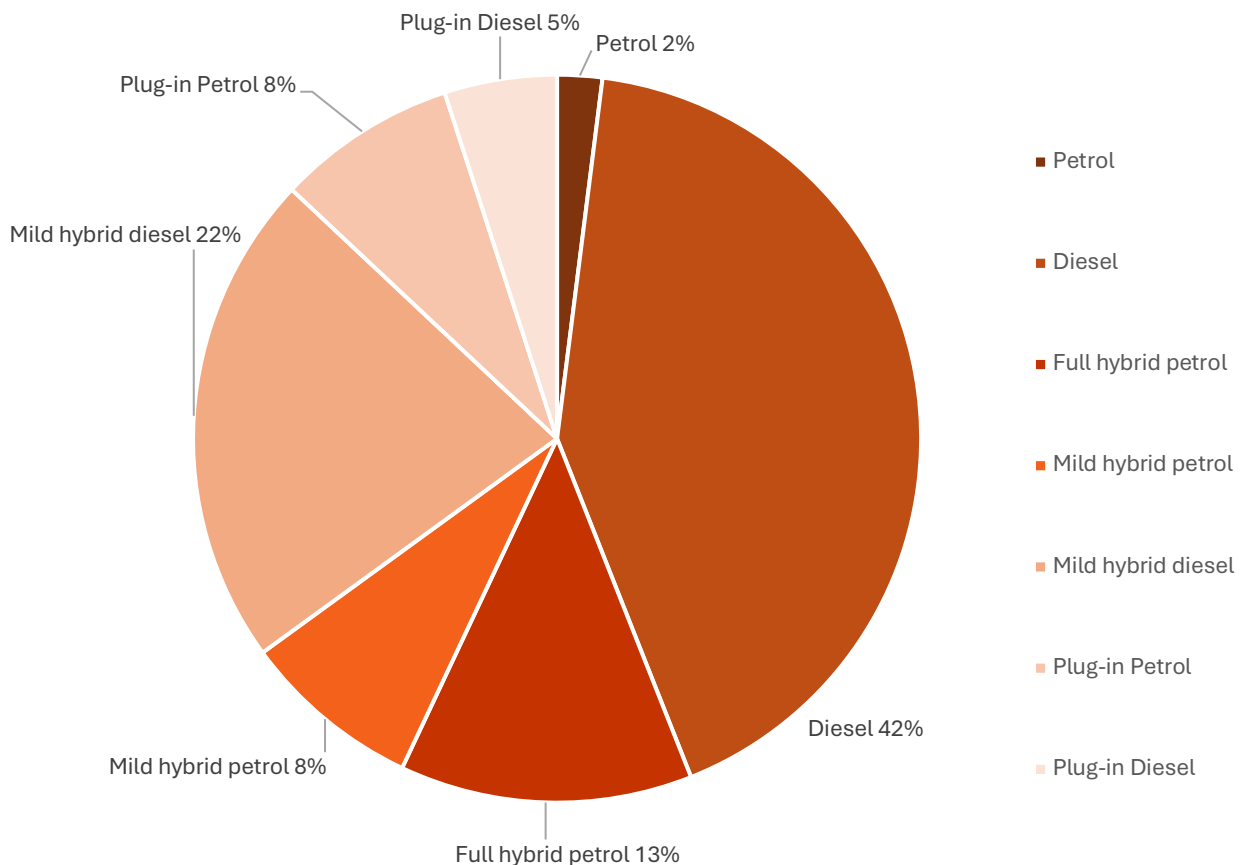
In accordance with the GHG Protocol Corporate Accounting and Reporting Standard, we report: direct emissions (Scope 1): Greenhouse gas emissions resulting from direct fuel consumption by Assist Digital (e.g., natural gas, diesel), indirect emissions from purchased electricity (Scope 2): Emissions generated from the consumption of electricity supplied by the national grid, indirect emissions from the supply chain (Scope 3): Emissions related to upstream and downstream activities in the value chain. For the

year 2024, the calculation of Scope 1 / Scope 2 / Scope 3 emissions is summarized below (ISO 14064 certification):

The GHG emissions for the year 2024 amount to 2,132.44 tCO₂ eq (compared to 2,444.47 tCO₂ eq in 2023), referring to the 9 sites included in the calculation. The breakdown by GHG emission category is as follows:

- Category 1 – Direct GHG emissions: 134.92 tCO₂ eq
- Category 2 – Indirect emissions from imported electricity: 85.03 tCO₂ eq
- Category 3 – Indirect emissions from transport: 1,635.26 tCO₂ eq
- Category 4 – Indirect GHG emissions from products used by the organization: 277.21 tCO₂ eq

As shown in the chart below, it is clear that conventionally powered (combustion-only) and more polluting vehicles are gradually being replaced by vehicles equipped with hybrid engines, which as of 2024 represent 56% of the Assist Digital S.p.A. vehicle fleet:



The future goal remains unchanged, as also outlined in our Company Car Policy, updated in 2025: to increasingly integrate the environmental dimension across all areas of our business. We are committed to expanding the share of hybrid company vehicles in our fleet—including Mild Hybrid (diesel and petrol), Full Hybrid (petrol), and Plug-in Hybrid (diesel and petrol) models.

In 2025 (based on 2024 reporting), Assist Digital renewed its certification in accordance with UNI EN ISO 14064:2018, which supports the clear and consistent quantification, monitoring, reporting, and validation or verification of GHG emissions inventories and related projects.

This year, we also completed the certification process for UNI EN ISO 14067:2018, which defines the principles, requirements, and guidelines for the quantification and reporting of product carbon footprint (CFP). This standard provides the tools to calculate carbon footprint and offers the opportunity to understand how to reduce it. The UNI EN ISO 14067:2018 certification was obtained exclusively for the Contact Center services offered by Assist Digital.

Assist Digital and KINTO Agreement – Shared and Sustainable Mobility

In line with our objective to reduce the number of diesel vehicles in our company fleet, Assist Digital has reaffirmed its commitment to lowering Scope 1 emissions and making business travel more sustainable by renewing— for the second consecutive year— the “Shared and Sustainable Mobility” agreement with KINTO Italia, an initiative focused solely on the Italian office in Vitulazio (CE).

KINTO Italia supports companies in the creation, implementation, and management of internal communities for carpooling and sustainable mobility by providing users with access to the KINTO Join carpooling and sustainable mobility platform. Through this solution, we are able to offer our people an intelligent, shared, and sustainable mobility option, effectively contributing to the reduction of CO₂ emissions and protecting the environment.

The KINTO Join app allows employees to certify the benefits of their sustainable commutes, share the same home-to-work route, and build valuable connections within the company’s carpooling community. Furthermore, thanks to smart technology, KINTO Join suggests compatible colleagues for carpooling and the most efficient and eco-friendly route to the workplace, enabling employees to share rides using their own vehicles.

Water Withdrawal

At Assist Digital, our commitment to reducing environmental impact is also reflected in the conscious and responsible use of water resources. Water consumption at each of the Group's locations remains limited, as it is primarily associated with sanitary use within office facilities.

Specifically, since water consumption is not directly linked to the provision of our services, water is supplied to Assist Digital offices through withdrawals from local water networks, used exclusively for hygienic and sanitary purposes.

4.3 We minimize the impact of our devices

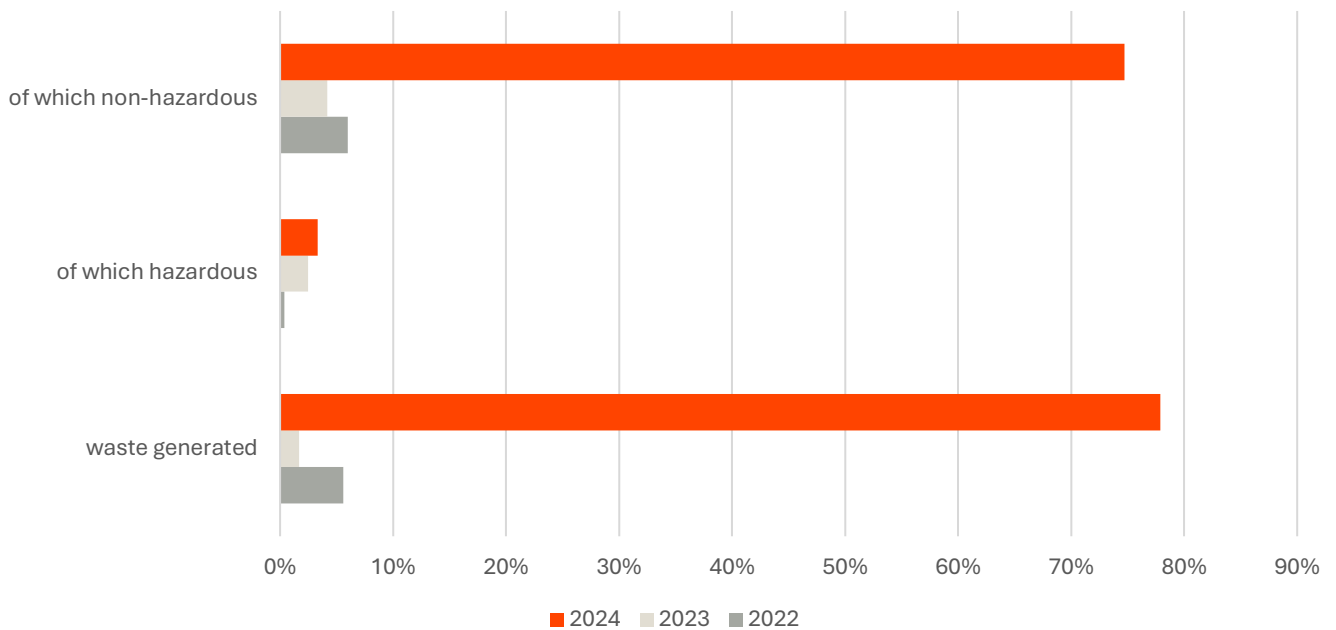
Waste management

In full compliance with national legal requirements, we monitor and manage waste production and disposal, taking into account the most appropriate disposal methods for each waste type, so as to avoid harming biodiversity through soil discharge and land contamination.

The waste generated by Assist Digital consists mainly of:

- Municipal-type waste, for which separate collection is implemented at all Assist Digital sites;
- Hazardous and non-hazardous special waste, including used toner cartridges, monitors, electrical and electronic equipment, alkaline batteries, furniture/chairs, and fluorescent tubes.

WASTE GENERATED IN 2024



Waste generated	Unit of measurement	2022	2023	2024
Waste generated	ton	6,0	4,2 ⁹	77,99
Of which hazardous	ton	0,4	2,5	3,3
Of which non-hazardous	ton	5,6	1,7	74,7 ¹⁰

Paper consumption

As further proof of our commitment to reducing environmental impact, since 2019 Assist Digital has implemented a digital signature system, which has led to a significant reduction in paper usage across all company sites. As shown in the table below, office paper consumption decreased from 1,060 kg in 2020 to 438 kg in 2024, representing a 59% reduction compared to 2020, and a 47% reduction compared to 2023.

⁹ The value of hazardous waste in 2023 is mainly attributable to WEEE.

¹⁰ The waste volume is driven by the setup, renovation, and refurbishment activities of the new Rome headquarters (Via A. Campanile, 85), as well as the decommissioning of the former operational sites located at Via M. Maggini 50, Via P. Emanuelli 1, and Via Giacomo Peroni 400.

Paper consumption	Unit of measurement	2020	2021	2022	2023	2024
Tot. Office paper	Kg	1.060	940	818	829	438

We minimize the impact of our devices

The production of ICT (Information and Communication Technologies) equipment requires large amounts of fossil fuels, materials, rare minerals, and water. For this reason, the end-of-life disposal process is highly relevant from an environmental perspective. Furthermore, the components of ICT equipment contain many toxic substances that can cause irreparable harm to the environment and human health if sent to landfill or improperly disposed of.

In general, our volume of ICT equipment disposal is low, as the devices—especially those used in our Contact Centers—have a long-life cycle and low obsolescence, often lasting up to ten years. Nevertheless, we are committed to reducing CO₂ emissions resulting from the purchase of new ICT devices and the disposal of e-waste.

At Assist Digital, we are committed to purchasing refurbished products and donating devices no longer suitable for work purposes to people in need, thereby avoiding the generation of additional electronic waste. For this reason, whenever possible, devices within our data centers are refurbished - in particular, 100% of network devices are refurbished.

Appendix

Methodological Note

In 2021, Assist Digital S.p.A. published its first Sustainability Report on a voluntary basis, with the aim of transparently communicating the company's commitment to sustainable development and to conducting business in a way that respects the social, environmental, and economic context in which the company operates. This year, the company renews its commitment with the goal of providing even more complete, accurate, and transparent reporting that reflects the concrete efforts made toward a sustainable economy and the achievements reached. In 2023, the company updated the Sustainability Report with the results achieved during the year (from January 1 to December 31). Where available, the document includes performance data for the three-year period 2021–2023, to provide an overview of trends over time.

The scope considered for the preparation of this document is Assist Digital S.p.A., headquartered in Milan, Via Angelo Inganni 93. Therefore, unless otherwise indicated, all data reported in this Sustainability Report refer solely to the Italian offices of the Group.

This document, published on an annual basis, has been prepared in accordance with the 2021 GRI Standards. In particular, the drafting process took into consideration the disclosures of “GRI 1 – Foundation 2021” and the criteria indicated in “GRI 3 – Material Topics 2021.” The most significant impacts of Assist Digital's activities on the environment and socio-economic context were identified and then associated with the material topics that best represent them. The identification of relevant impacts, along with the collection of data and information for reporting, involved the collaboration of various departments and top management, coordinated by a dedicated working group, in order to identify and prioritize the environmental, economic, and social aspects relevant to this reporting process.

Any changes to the information published in the previous reporting period are duly noted in this report.

This document was approved by the Board of Directors of Assist Digital on 14/07/2025.

For any clarification regarding this Sustainability Report, please contact: contact@assistdigital.com

Principles for defining content and ensuring report quality

The principles used for defining the content and ensuring the quality of this Report are the “2021 Foundation Principles” set out in GRI 1 (accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability). Assist

Digital applies the precautionary principle in the reporting of all its activities.

The Reporting process, calculation methodologies, and conversion factors used

The content of this Sustainability Report was defined by the working group based on the materiality analysis. Qualitative and quantitative social and environmental data were collected annually through dedicated data collection forms and interviews, with the active involvement of Assist Digital's departments.

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

- The injury frequency rate is calculated as the ratio between the total number of recordable incidents (excluding commuting accidents) and the number of hours worked in the same period, multiplied by 1,000.
- The serious injury frequency rate is calculated as the ratio between the total number of incidents resulting in more than 180 days of absence and the number of hours worked in the same period, multiplied by 1,000.
- GHG emissions are reported in accordance with guidelines defined by major internationally recognized standards. Specifically, 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 regard to GHG emissions, the calculation was performed using the following formula: activity data (kWh of electricity purchased, liters of diesel, liters of petrol) multiplied by the respective emission factor, as defined by the reporting standards established by the GHG Protocol¹¹, 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, meaning those that physically occur within its operational boundaries and result, for example, from the use of fuels for heating, energy production, use of company vehicles, or within production processes. These emissions are calculated by multiplying the amount of fuel used by the company by a specific emission factor, which converts energy resource consumption into tons of CO₂eq emitted.

¹¹ The Greenhouse Gas Protocol (GHG Protocol) is a protocol developed in the late 1990s that has established itself as the international standard for greenhouse gas accounting, in light of the evolution of international climate change policies. The GHG Protocol is a reporting system aimed at organizations.

- Scope 2 emissions include indirect emissions resulting from the purchase of electricity used in company activities. The actual production of these emissions occurs outside the company's direct control, but the company is still indirectly responsible, as it consumes the electricity that caused them. For the same amount of electricity purchased from the national grid, emissions are conventionally calculated using two different methods, known as Scope 2 location-based emissions and Scope 2 market-based emissions. The location-based approach calculates CO₂eq emissions using an average emission factor that reflects the national energy mix: the greater the share of renewable energy used by a given country (e.g., Italy), the lower the associated emission factor. Emissions calculated using the market-based method refer to contractual agreements made with the electricity supplier: a company can request certification stating that the purchased electricity comes from renewable sources, through Guarantees of Origin (GO). For this reason, CO₂eq emissions under this method are calculated using two different emission factors: the portion backed by Guarantees of Origin, i.e., produced using renewable energy sources, is multiplied by a factor equal to zero. The remaining portion is multiplied by a factor called the residual mix, which accounts for electricity sourced from non-renewable sources.
- The last category of emissions included in the greenhouse gas inventory is identified as Scope 3 emissions, which include all other indirect emissions, i.e., those associated with the company's value chain.

The emission factors used for the calculation of GHG emissions are as follows:

- Scope 1 emissions: the emission factors for diesel (in kgCO₂eq/l: 2.66 in 2023, 2.70 in 2022, and 2.512 in 2021) and petrol (in kgCO₂eq/l: 2.35 in 2023, 2.34 in 2022, and 2.193 in 2021) are taken from the DEFRA (Department for Environment, Food and Rural Affairs) database, updated annually.
- Scope 2 emissions: for the Location-Based calculation method, the emission factor used is from Terna International Comparisons (data equal to 0.315 kg CO₂/kWh for 2021, 2022, and 2023); whereas for the Market-Based calculation method, the emission factor is taken from AIB – European Residual Mixes (2021 data: 0.459 kg CO₂/kWh, 2022 data: 0.457, 2023 data: 0.457).

Conversely, the conversion factors used are as follows:

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

GRI Content Index

<i>Statement of use</i>	<i>Assist Digital has reported in accordance with the GRI Standards for the period 01/01/2024–31/12/2024.</i>
<i>GRI 1 used</i>	<i>GRI 1: Foundation 2021</i>
<i>Applicable GRI Sector Standard(s)</i>	<i>Non applicable</i>

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 organisation'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 Business activities, value chain,	2.3.1 Our passion for innovation			

GRI STANDARDS	Disclosure	Reference	Omission		
			Requirement(s) Omitted	Reason	Explanation
	and related business relationships	2.3.2 Focus on our client			
	2-7 Employees	3 People: our DNA			
	2-8 Non-employee workers	3 People: our DNA			
	2-9 Structure and composition of governance	2.2.2 Our governance model			
	2-10 Appointment and selection of the highest governance body	2.2.2 Our governance model			
	2-11 Chair of the highest governing body	2.2.2 Our governance model			
	2-12 Role of the highest governing body in overseeing the management of impacts	1.2.1 Our material topics			
	2-13 Delegation of responsibility for impact management	1.2.1 Our material topics			
	2-14 Role of the highest governing body in sustainability reporting	Methodological note			
	2-15 Conflicts of interest	As established in the Code of Ethics, all its recipients are required to avoid any activity or personal situation			

GRI STANDARDS	Disclosure	Reference	Omission		
			Requirement(s) Omitted	Reason	Explanation
		that constitutes, or may potentially constitute, a conflict between their own interests and those of the organization. In any case, they must comply with the specific procedures adopted by the company on this matter.			
	2-16 Disclosure of critical issues	The company has established a Supervisory Body. No critical issues emerged during 2023.			
	2-17 Collective knowledge of the highest governing body	The members of the Board of Directors are considered to have sufficient expertise on sustainability matters.			
	2-18 Assessment of the performance of the highest governing body	In 2023, no procedure was adopted to evaluate the performance of Assist Digital's highest governing body in managing			

GRI STANDARDS	Disclosure	Reference	Omission		
			Requirement(s) Omitted	Reason	Explanation
		impacts on the economy, the environment, and people.			
	2-19 Remuneration policies	The company has not adopted a procedure for determining remuneration. For the members of the Board of Directors, a variable component of remuneration is envisaged, determined by the Chief Executive Officer.			
	2-20 Procedure for determining remuneration				
	2-21 ratio of the annual total remuneration	1.4 Economic value generated and distributed			
	2-22 Sustainability strategy statement	1 Our path towards a sustainable future 1.1 Our priorities and commitments: the Sustainability Plan			
	2-23 Policy commitment	The commitments undertaken by Assist Digital for responsible conduct are embedded in multiple policies. These policies are			

GRI STANDARDS	Disclosure	Reference	Omission		
			Requirement(s) Omitted	Reason	Explanation
		communicated and disseminated internally across the company's workforce, accompanied by appropriate information and training. All policies related to responsible business conduct adopted by Assist Digital are approved by the Company's Chief Executive Officer and are established in accordance with the precautionary principle.			
	2-24 Integration of policy commitments	2.3.2 Focus on our customers – Customer privacy 2.2 Assist Digital Today – GHG Emissions 3.1 We safeguard workplace health and safety			
	2-25 Processes to remedy negative impacts	1.2.1 Our material topics			

GRI STANDARDS	Disclosure	Reference	Omission		
			Requirement(s) Omitted	Reason	Explanation
	2-26 Mechanisms for seeking advice and raising concerns	2.2.2 Our Governance Model – The Code of Ethics and Our Core Values			
	2-27 Compliance with laws and regulations	During the two-year period, no cases of corruption or non-compliance with laws and regulations occurred. The Company joined the Assocontact association, whose Vice Presidency is held by the Company's General Manager.			
	2-28 Membership in associations.				
	2-29 Approach to stakeholder engagement	1.3 Our stakeholders			
	2-30 Collective bargaining agreements	All of Assist Digital's employees are covered by collective bargaining agreements.			
Material topics					
GRI 3: Material Topics	3-1 Process for determining material topics	1.2.1 Our material topics			

GRI STANDARDS	Disclosure	Reference	Omission		
			Requirement(s) Omitted	Reason	Explanation
	3-2 List of material topics	1.2.1 Our material topics			
Economic performance					
GRI 3: Material Topics	3-3 Management of material topics	1.2.1 Our material topics			
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	1.4 Direct economic value generated and distributed			
Anti-corruption					
GRI 3: Material Topics	3-3 Management of material topics	1.2.1 Our material topics			
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	2.2.2 Our governance model			
Tax					
GRI 3: Material Topics	3-3 Management of material topics	1.2.1 Our material topics			
GRI 207: Tax 2019	207-1 Approach to taxation	2.2.2 Our governance model			
Energy					
GRI 3: Material Topics	3-3 Management of material topics	1.2.1 Our material topics			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	4.1 We take action to address climate change			
Water and effluents					
GRI 3: Material Topics	3-3 Management of material topics	1.2.1 Our material topics			

GRI STANDARDS	Disclosure	Reference	Omission		
			Requirement(s) Omitted	Reason	Explanation
GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	4.1 We take action to address climate change			
	303-2 Management of water discharge-related impacts	4.1 We take action to address climate change			
	303-3 Water withdrawal.	4.1 We take action to address climate change			
Emissions					
GRI 3: Material Topics	3-3 Management of material topics	1.2.1 Our material topics			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions.	4.1 We take action to address climate change			
	305-2 Energy indirect (Scope 2) GHG emissions.	4.1 We take action to address climate change			
Waste					
GRI 3: Material Topics	3-3 Management of material topics	1.2.1 Our material topics			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	4.2 We reduce the environmental impact of our devices			
	306-2 Management of significant waste-related impacts	4. Safeguarding our planet 4.2 We reduce the environmental impact of our devices			
	306-3 Waste generated	4.2 We reduce the environmental			

GRI STANDARDS	Disclosure	Reference	Omission		
			Requirement(s) Omitted	Reason	Explanation
		impact of our devices			
Employement					
GRI 3: Material Topics	3-3 Management of material topics	1.2.1 Our material topics			
GRI 401 Employement 2016	401-1 New hires and turnover	3 Our People: our DNA			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	3.2 We promote the well-being of our people			
Salute e sicurezza sul lavoro					
GRI 3: Material Topics	3-3 Management of material topics	1.2.1 Our material topics			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	3.1 We safeguard health and safety at work			
	403-2 Hazard identification, risk assessment, and incident investigation	3.1 We safeguard health and safety at work			
	403-3 Occupational health services	3.1 We safeguard health and safety at work			
	403-4 Worker participation, consultation, and communication on occupational health and safety	3.1 We safeguard health and safety at work			

GRI STANDARDS	Disclosure	Reference	Omission		
			Requirement(s) Omitted	Reason	Explanation
	403-5 Worker training on occupational health and safety	3.3 We invest in the future and in talent			
	403-6 Promotion of worker health	3.1 We safeguard health and safety at work			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	3.4 We work in an inclusive and collaborative workplace			
	403-9 Work-related injuries	3.1 We safeguard health and safety at work			
Training and education					
GRI 3: Material Topics	3-3 Management of material topics	1.2.1 Our material topics			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	3.3 We invest in the future and in talent			
Diversity and equal opportunity					
GRI 3: Material Topics	3-3 Management of material topics	1.2.1 Our material topics			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	4.3 We work in an inclusive and collaborative workplace			
Non-discrimination					

GRI STANDARDS	Disclosure	Reference	Omission		
			Requirement(s) Omitted	Reason	Explanation
GRI 3: Material Topics	3-3 Management of material topics	1.2.1 Our material topics			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	No incidents of discrimination occurred during 2023.			
Freedom of Association and Collective Bargaining					
GRI 3: Material Topics	3-3 Management of material topics	1.2.1 Our material topics			
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	3.4 We work in an inclusive and collaborative workplace			
Lavoro minorile					
GRI 3: Material Topics	3-3 Management of material topics	1.2.1 Our material topics			
GRI 408: Child labour 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	3.4 We work in an inclusive and collaborative workplace			
Forced or Compulsory Labor					
GRI 3: Material Topics	3-3 Management of material topics	1.2.1 Our material topics			
GRI 409: Forced or compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	3.4 We work in an inclusive and collaborative workplace			
Customer privacy					

GRI STANDARDS	Disclosure	Reference	Omission		
			Requirement(s) Omitted	Reason	Explanation
GRI 3: Material Topics	3-3 Management of material topics	1.2.1 Our material topics			
GRI 418: Customer privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	No incidents of customer privacy breaches occurred during 2023.			