



SUSTAINABILITY
REPORT
2025

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Letter to Stakeholders



Dear Stakeholders,

I am pleased to present OverIT's Sustainability Report FY2025, a year defined by the consolidation of the journey we began in 2021.

This year, we have confirmed the results of our long-term efforts, most notably by maintaining our EcoVadis Platinum Medal. This recognition reaffirms our position among the global leaders in sustainability performance. Furthermore, we have reached a new milestone with the development of our decarbonization plan, adding a fundamental piece to our environmental strategy.

We continue to adopt the European Sustainability Reporting Standards (ESRS) voluntarily. Our choice is strategic: we aim to operate at the same level of transparency and rigor as our large enterprise clients, ensuring seamless alignment across the global value chain.

As OverIT expands, our identity is clearer than ever: we are an agile software platform company capable of meeting the highest international sustainability standards. We remain committed to delivering excellence for our investors, our customers, and the communities we serve.

Sincerely,

Pierpaolo Bergamo
Chief Executive Officer



Chapter One





Executive Summary



About OverIT

With over 25 years of specialized expertise, OverIT ('the Company') is a premier global provider of software solutions for Field Service Management (FSM), Field Collaboration, Mobile Applications and Geographic Information Systems (GIS). Backed by private equity funds Bain Capital and Renaissance Partners, OverIT empowers more than 300 market leaders across the:



ENERGY & UTILITY



OIL & GAS



TELECOMMUNICATION



TRANSPORTATION

Deploying innovative technology like Augmented Reality and Machine Learning, OverIT optimizes mission-critical operations for over 200,000 daily users in more than 25 countries. OverIT is recognized by top-tier advisory and consulting organizations as a leading FSM and Field Collaboration vendor.

OverIT's aspiration is to become a global leader in the Field Service Management (FSM) software market. As an emerging global technology company, OverIT is committed to operating responsibly, integrating Environmental, Social, and Governance (ESG) principles into its growth strategy for the benefit of people and the planet.



OverIT's unwavering focus on sustainability and the highest international standards has been recognized by EcoVadis, the world's leading sustainability rating provider, which awarded the Company its prestigious Platinum Medal for the second time, reaffirming its top-tier ranking underscoring its long-term commitment to ESG excellence.

Chapter Two



General Disclosure

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Methodology

BP-1

Basis for preparation

As the Italian parent company, OverIT S.p.A. leads an international group and holds full control over its foreign subsidiaries: OverIT U.K. Ltd. (UK), OverIT International Inc. (USA), and OverIT G.m.b.H. (Germany). These companies are collectively referred to as the OverIT Group, or simply 'OverIT' or 'Group'.

This Sustainability Report is prepared on a consolidated basis, mirroring the scope of the Financial Statement and therefore covering the parent company and its foreign local entities. It comprehensively covers OverIT's main value chain, addressing upstream activities, own operations, and downstream activities. It details the impacts, risks, and opportunities identified across these areas, incorporating updates from the previous reports as necessary. Crucially, all established policies, actions, metrics, and targets are applied consistently throughout the entire value chain and are fully documented within this Sustainability Report.



BP-2

Disclosures in relation to specific circumstances

TIME HORIZONS

The time horizons considered in this Sustainability Report align with both the Financial Statements and the European Sustainability Reporting Standards (ESRS). The Company defines these horizons as follows:

- short-term: the one-year reporting period covered in the Financial Statement;
- medium-term: from the end of the short-term up to five years;
- long-term: periods exceeding five years.

Specifically, when assessing impacts, risks, and opportunities (IROs), it is important to consider that certain events are not isolated but are continuous or persistent. In these instances, time horizon classification accounts for the duration, recurrence, and likelihood of such events persisting. IROs that are already taking place are classified as current, while those with a continued probability of occurrence are categorized as potential.

IROs that are actively occurring or remain a constant possibility are classified as either current or potential.

EXTERNAL REVIEW

While many sustainability reports are now transitioning to mandatory external review, OverIT's disclosure remains a voluntary initiative. Consequently, this Sustainability Report does not currently undergo formal external assurance by a third-party auditing firm.

USE OF ESTIMATES

Estimates, where applicable, are detailed in the accounting principles and underpin the calculation of material metrics.

CHANGES IN REPORTING OR REPORTING ERRORS

This is OverIT's fourth Sustainability Report and the second in accordance with the ESRS framework. Key updates for 2025 include a revision of financial risks, the incorporation of quantitative indicators for waste management, and a refined methodology for reporting the gender pay gap. Prior to the ESRS transition, the 2022 and 2023 Reports were prepared on a consolidated basis following the Global Reporting Initiative (GRI) standards.

HISTORICAL DATA

Where applicable, the Company provides comparative data from previous years, provided they were collected using consistent accounting principles.

Corporate and Sustainability Governance

GOV-1

Corporate Governance Bodies

SHAREHOLDERS' GENERAL MEETING

The Shareholders' General Meeting is the governing body of OverIT S.p.A. through which ownership rights are exercised. It is attended by a representative of OverIT HoldCo SARL - the entity appointed by Bain Capital and Renaissance Partners - alongside members of the Board of Directors and the Board of Statutory Auditors.

Its responsibilities include approving the Financial Statements, appointing Board members, and defining the Company's strategic path.

Detailed information on the composition of each body, including gender representation, terms of office, and executive or non-executive status, is provided in the subsequent chapters.

BOARD OF DIRECTORS

The Board of Directors ('Board') of OverIT S.p.A. is the Group's highest governing body and comprises five members. Four members are senior managers, with equal representation from Bain Capital and Renaissance Partners. The fifth member, the Chief Executive Officer (CEO) of OverIT, also serves as the Chairperson of the Board.

In terms of age and gender, all members are male; the Chairperson and one other member are over 50 years old, while the remaining three members are between 30 and 50 years old. Among these members, only the CEO is part of the Executive Management team. The Board currently includes no independent members.

The Board oversees the Executive Management team to ensure long-term value creation for the Company's stakeholders. It is authorized to take all actions necessary to fulfill the corporate purpose, with the exception of those matters legally reserved for the Shareholders' General Meeting.

Pursuant to the Italian Civil Code, as of December 2025, the Board has delegated specific management powers. The recipients of this delegation include the Chief Executive Officer, the Chief Financial Officer, the Chief People Officer, the Chief Operating Officer, and the Senior Vice President responsible for Europe, Middle East, and Africa (EMEA) and Latin America (LATAM).

The current members, originally appointed in 2021, were reconfirmed following the expiration of the previous mandate and will serve until the approval of the Financial Statement for the year ending December 31, 2027.

SUPERVISORY BODY

Since 2021, OverIT has adopted an Organization, Management, and Control Framework (OMC Framework), compliant with Italian Legislative Decree No. 231/2001, to mitigate risks of misconduct, including conflicts of interest, corruption and other regulatory infractions.

To ensure continuous compliance and efficacy, OverIT has appointed an independent Supervisory Body to oversee the OMC Framework's maintenance.

The composition of OverIT's Supervisory Body reflects a combination of internal leadership and external specialization. It is led by a Chairperson (man, over 50 years of age) with distinguished expertise in corporate liability, and includes OverIT's Chief Legal Officer (woman, under 50 years of age), ensuring a balance of perspectives.

The Supervisory Body holds autonomous powers of initiative and investigation and monitors the ongoing implementation and improvement of the OMC Framework, meeting regularly with OverIT executives to review operations and assess compliance.

The members of the Supervisory Body, whose initial mandate concluded in 2025, have been reconfirmed and will serve until the approval of the Financial Statement for the year ending December 31, 2027.

BOARD OF STATUTORY AUDITORS

The Board of Statutory Auditors is responsible for overseeing corporate governance, regulatory compliance, and sound financial administration, ensuring strict adherence to accounting principles, as mandated by law. It comprises five external non-executive members; a Chairperson, two Standing Auditors, and two Substitute Auditors.

Furthermore, an external audit firm conducts mandatory quarterly accounting reviews.

Regarding gender and age diversity, the Board includes one female Standing Auditor; all members are over 50, except for a Substitute Auditor in the 30–50 age bracket.

The Board's mandate will conclude upon the approval of the Financial Statements for the fiscal year ending December 31, 2027.

EXECUTIVE MANAGEMENT

As of December 31, 2025, OverIT's Executive Management team consists of 13 executives, who are responsible for the day-to-day operations and execution of the Board's strategy.

The team is composed of 11 male (85%) and 2 female executives (15%), with a strong concentration in the 30-50 age bracket (10 members), while the remaining 3 members are over 50.

The Executive Management team holds regular meetings with the Board of Directors to review the Company's financial performance, discuss key metrics, assess strategic progress, and address potential risks and commercial opportunities. Executive Management members are appointed by the CEO and hold indefinitely.



GOV-1**Oversight of sustainability IROs****MANAGEMENT RESPONSIBILITIES**

Responsibility for overseeing impacts, risks, and opportunities (IROs) rests with the CEO and the Executive Management team. Regarding sustainability-related IROs, the CEO leads initiatives drawing on the specialized expertise of the Chief Legal Officer (CLO) and the Sustainability Manager. This effort is coordinated with the Board of Directors, which provides final approval for both the initiatives and the Sustainability Report. Reflecting this approach, the Board of Directors approved this Sustainability Report on March 27, 2026, concurrently with the Financial Statements.

The Sustainability Manager, together with the rest of the Legal & Sustainability team, is responsible for formulating and implementing the strategy for managing sustainability-related risks and opportunities, ensuring compliance with global ESG reporting standards. This team also provides strategic counsel on relevant governance structures, policies, working closely with two key executives:

- the Chief Financial Officer (CFO), who is instrumental in bridging financial health with sustainability reporting, assessing financial materiality and sustainability-related risks and opportunities. Insights from the CFO drive key business decisions as regards their financial impact;
- the Chief People Officer (CPO), who oversees workforce-related disclosures and initiatives, ensuring the accuracy of employee data and the effectiveness of social impact programs.

COMMITTEE FOR EQUAL OPPORTUNITY

The Committee promotes equal access to recruitment and career development, in alignment with the Italian UNI/PdR 125 certification for equal opportunity and gender equality. Formally recognized by the Board, this Committee comprises both executive and non-executive members, including the CEO, CPO, CLO, Sustainability Manager, and Global Human Resources (HR) Operations Director.

SOCIAL PERFORMANCE TEAM

This operational team ensures compliance with the SA 8000 certification standards for labor rights and workplace health and safety. The team includes workers' safety representatives, the CPO, and key members from the HR Legal and Sustainability departments. The team meets at least once a year to assess adherence to the SA 8000 principles.

SUSTAINABILITY AND PHILANTHROPY STEERING COMMITTEE

This Committee oversees the vetting and selection of sustainability and humanitarian aid initiatives, assessing their associated risks and opportunities.

Chaired by the Vice President (VP) of Humanitarian Aid, the Committee includes the CEO and the Sustainability Manager.

SUSTAINABILITY FUNCTION: SKILLS AND OPERATING MODEL

Reporting directly to the CLO, the Sustainability Manager, is committed to ongoing professional development, leveraging extensive experience and staying at the forefront through specialized training and courses at top-tier business schools. Occasionally, these training opportunities extend across the organization: in 2025, for instance, the Global HR Operations Director joined the Sustainability Manager in a course on social impact promoted by Renaissance Partners. The Sustainability Manager works in close synergy with two ESG experts from Bain Capital and Renaissance Partners, drawing on their extensive experience in managing diverse portfolio companies to identify the most effective sustainability strategies.

This collaborative process integrates high-level market insights with proven best practices, with every initiative further refined in consultation with the CEO and CLO to ensure operational feasibility and strategic consistency. This alignment guarantees that the sustainability roadmap remains fully consistent with the broader business strategy and the Company's actual operational capacity. To supplement internal capabilities with highly specific expertise, the Sustainability Manager engages external advisors. This support encompasses sustainability reporting, management systems and certifications, and the development of decarbonization and carbon footprint reduction strategies.



GOV-2

Sustainability matters addressed by the management

The Board monitors ESG performance through updates from the CEO and the Executive Management team, insights from ESG experts within the private equity funds, and the formal approval of the Sustainability Report. The attainment of the EcoVadis Platinum Medal serves as a key benchmark to measure the success of the ESG initiatives and provides a moment of reflection for everyone on the sustainability strategy.

As 2025 marked the conclusion of the 2023-2025 Sustainability Plan, OverIT focused on the excellence standards achieved over the past three years. This analysis, together with discussions with ESG experts from the funds, led to the 2026-2028 Sustainability Plan, which incorporates updated impacts, risks, and opportunities.

Under this plan, OverIT prioritizes the consolidation of its achievements, by maintaining the UNI EN ISO

14001 (environmental management), SA 8000 (social accountability), and UNI/PdR 125 (equal opportunity) certifications. This commitment strengthens the ESG monitoring framework, ensuring constant analysis and third-party verification of material topics. Furthermore, these management systems facilitate the efficient tracking of impacts, risks, and opportunities (IROs), while establishing periodic consultations with management, thereby ensuring sustained accountability.

New objectives include the rollout of a decarbonization plan in accordance with the Science Based Target initiative's criteria and the study of success stories where OverIT's software solution has driven environmental efficiency for clients.

These initiatives are increasingly strategic for securing a competitive edge in tenders and supplier qualification processes.

GOV-3

Incentives schemes

In 2025, OverIT reached a milestone by integrating ESG criteria into the Management by Objectives (MBOs) system for selected C-Suite members, incorporating sustainability principles into the performance management process. This approach strengthens accountability and transparency while fostering a culture of sustainability and long-term value creation.

While these MBOs are not directly indexed to specific emission reduction goals, they are instrumental in mitigating environmental impact. A defined weighting of the MBO is tied to the retention of sustainability certifications, including ISO 14001, and the development of the decarbonization plan, to drive emissions reductions.

GOV-5

Sustainability reporting risk management

OverIT's primary sustainability risks are centred around business ethics, social impact on the workforce, and climate change. Business conduct is maintained through the OMC Framework, which is overseen by the Supervisory Body.

Annually, OverIT performs an assessment of social and environmental risks, alongside the update to the materiality analysis for the Sustainability Report. Risks inherent to sustainability data and reporting are mitigated through structured alignment with data owners and the Executive Management team.

While the Company does not maintain a formal board-level Risk, Compliance, and ESG Committee, the teams vertically responsible for their respective risk areas conduct cross-functional meetings to monitor risk status and align on initiatives. Specifically, the Cybersecurity, Legal, Sustainability, and HR departments collaborate closely leveraging an agile approach to ensure robust coverage of potential risks.

Furthermore, the Company's commitment to these certifications formalizes an approach based on continuous monitoring, as their frameworks require, at a minimum, an annual management review of risks and opportunities.

ADDITIONAL STATEMENTS

Detailed information regarding the Statement on Sustainability Due Diligence and a comprehensive Policy Overview are available in table format within the Appendix.

Our strategy

SBM-1

Strategy, business model, and value chain

OverIT is a premier Field Service Management (FSM) software provider, specializing in the complex maintenance of linear assets across mission-critical sectors. The Company’s core industries include Energy & Utilities, Oil & Gas, Telecommunication, and Transportation. This expertise is tailored to enable major companies to oversee the entire lifecycle of critical linear infrastructure.

While maintaining a dominant position in the Energy & Utilities and Oil & Gas sectors, OverIT is experiencing a rapid expansion in Transportation. In 2025, the Company significantly strengthened its presence in the Italian market with large enterprises across the Transportation sector by scaling existing partnerships, while also securing major new contracts for fiber network infrastructure.

The Company’s operational core is primarily concentrated in Italy, the hub for software development, application maintenance, management, and staff activities.

Strategic leadership in product engineering and sales is anchored in the United States and the United Kingdom, to drive market penetration and growth in these key regions.

While currently pre-operational, the German entity is a key driver for the Company’s 2026 growth strategy. Given the increasing demand in German-speaking markets, OverIT expects this entity to become a central pillar of its international presence.

Number of employees by country	2025	2024	2023
Italy	522	581	575
United Kingdom	2	3	6
United States of America	12	12	16
Total number	536	596	597

NEXTGEN PLATFORM

The NextGen Platform is OverIT's highly configurable FSM software solution that empowers Utilities, Oil & Gas, Telcos and Transportation to optimize mission-critical operations on linear assets. Through a unified platform and three core products, OverIT supports global enterprises at every step of the FSM process, from planning to execution, ensuring seamless integration across three fundamental modules:

NextGen FSM

It is a module supporting customer service, asset maintenance, scheduling, dispatch, and mobile empowerment.

NextGen Field Collaboration

a technology solution enabling voice debriefing via hands-free devices, 3D GIS in Augmented Reality, and remote expert assistance.

NextGen Geo

a module integrating advanced geospatial capabilities into mission-critical operations.

In 2025, OverIT introduced major enhancements to its NextGen Platform with new releases featuring high-precision algorithms for predictive capacity planning and scenario simulation. These updates optimize resource allocation while ensuring mission-critical service continuity. Further updates included advanced GIS-driven functionalities, to transform complex field assignments

into streamlined work packages, maximizing operational agility and real-time integration. To further accelerate global scalability and adoption, OverIT launched a new Product Documentation Portal, a centralized knowledge hub for setup instructions, searchable documentation, user manuals, and release notes.

PRODUCT'S CONTRIBUTION TO SUSTAINABILITY

Thanks to its advanced optimization capabilities, the NextGen Platform acts as a primary enabler of sustainability, empowering customers to mitigate greenhouse gas (GHG) emissions.

Firstly, its routing algorithms significantly reduce vehicle mileage. This optimization directly reduces fuel consumption, preventing unnecessary CO2 emissions. OverIT is currently monitoring this impact and is engaged in quantifying the avoided emissions based on the World Business Council for Sustainable Development (WBCSD) methodology.

Secondly, the NextGen Platform facilitates advanced field collaboration, providing technicians in the field with instant access to remote expert knowledge and diagnostic tools. This real-time support minimizes the need for follow-up visits or the dispatch of multiple specialized personnel, effectively eliminating unnecessary travels and their carbon footprint.

Additionally, a core achievement is the significant uplift in first-time fix rates. By equipping technicians with comprehensive information, parts availability, and advanced diagnostic tools prior to arrival and during the initial on-site intervention, the NextGen Platform increases the successful resolution of issues on the first visit.

Collectively, these operational efficiencies reduce the overall volume of required site visits, driving a sustained decrease in the environmental impact associated with transport.

Beyond travel optimization, the NextGen Platform is a key driver in digital transformation and resource efficiency, facilitating the complete digitalization of formerly paper-based operations.

Furthermore, the NextGen Platform plays a crucial role in environmental risk mitigation through its predictive maintenance functionalities. This proactive approach helps identify potential issues before they escalate and prevent asset failures that might lead to environmental incidents, such as spills or unexpected releases, thereby ensuring regulatory compliance and safeguarding local ecosystems.

By extending the operational lifespan of critical infrastructure, it also reduces the need for the manufacturing and transport of replacement parts.

BUSINESS EVOLUTION

OverIT's transition toward a license-based, cloud-hosted software company continues to deliver the intended strategic benefits: uninterrupted access, accelerated market expansion, and enhanced investment capacity. This evolution consistently solidifies OverIT's identity as a trusted digital partner for mission-critical operations, a position validated by a growing number of clients who choose OverIT over larger, more established competitors.

At the core of this transition is the V2MOM framework (Vision, Values, Methods, Obstacles, and Measures), which serves as a strategic roadmap for decision-making. Updated annually and shared transparently across the entire Company, this plan is first socialized among the extended leadership team and then cascaded to every function, ensuring deep alignment and operational excellence across the entire organization.

GLOBAL EXPANSION

OverIT maintains a solid client base in Italy, complemented by a robust international footprint across Europe, North America, and LATAM, and key European markets including the UK and the DACH region (Germany, Austria, and Switzerland). Our go-to-market strategy leverages three primary channels: direct sales, collaboration with a selected partner ecosystem, and active participation in competitive tenders issued by prospective global enterprises.

In 2025, OverIT successfully achieved significant scale in English-speaking markets, securing the largest license deal in the Company's history with a leading UK gas utility. This accomplishment alone accounted for 5% of total annual license revenues. Additionally, the Company expanded its presence in Latin America by landing a substantial contract with a prominent Colombian multi-utility operator, providing gas, electricity, water, and waste management services. Strategically looking ahead to 2026, OverIT will further consolidate its traction in the DACH region through intensified direct sales and targeted marketing efforts. Simultaneously, the Company is prioritizing high-potential markets like North America, where a robust pipeline of relevant deals is currently under negotiation.

Crucially, OverIT's solutions face no market restrictions, ensuring seamless applicability across all regions.

SUPPLIERS

OverIT's business model leverages strategic partnerships with key software providers such as Atlassian, as well as cloud hosting providers like Amazon Web Services and Google. These collaborations are complemented by specialized consultancies to enhance internal processes and ensure compliance with industry standards.

PARTNERSHIP ECOSYSTEM AND GLOBAL GROWTH

Strategic alliances serve as multipliers for international scalability, enabling the seamless deployment of OverIT's software solutions worldwide. This extensive network of implementation partners significantly boosts OverIT's commercial reach and delivers specialized technological solutions across key industries. Furthermore, selected technical partners play a vital role in refining and perfecting core technologies to stay ahead of market demands. In 2025, OverIT further strengthened its long-standing partnerships with industry leaders such as

Engineering Ingegneria Informatica, while deepening its synergy with ESRI (Environmental Systems Research Institute), the global leader in Geographic Information Systems (GIS). By integrating ESRI's advanced spatial analytics, the Company empowers its clients to visualize data through a geographical lens, optimizing field operations and resource allocation.

Furthermore, in 2025, the Company forged a strategic partnership with Arcos, the leading North American provider in utility resource management and work execution software. Arcos is recognized as the industry standard for crucial callout management, which is crucial for the rapid identification and dispatch of personnel during emergencies or power outages. This collaboration offers customers a unified value proposition, as it accelerates response times, while ensuring labor compliance and peak efficiency during both routine operations and large-scale critical events.

Additionally, OverIT established a collaboration with Celerity, an agile risk optimization firm.

SUSTAINABILITY

OverIT's business strategy is anchored in a sustainability-by-design approach, embedding ESG principles across the entire operation strategy. The core pillars of this strategy are ethical business conduct, social impact, and talent management. OverIT leverages its Integrated Management System (IMS) as the backbone for its sustainability journey and rigorous adherence to the highest ESG standards. Acknowledging its modest environmental footprint, OverIT formalized its commitment in 2025 to develop a decarbonization roadmap in line with the Science Based Targets initiative (SBTi). This strategic move, not only reduces operating costs, but also strengthens OverIT's competitive standing, while mitigating both climate transition risks and future regulatory compliance.

SBM-1

Economic performance

In 2025, OverIT generated 57.5 million euros (€) in economic value, representing a 4% year-on-year increase. These positive results validate the Company's strategic pivot, highlighted by a 35% surge in recurring revenues. This trend underscores OverIT's maturity as a software platform company, successfully balancing top-line growth with long-term stability.

Direct economic value (€)	2025	2024	2023
Generated value	57,763,457	55,244,210	53,720,067
Distributed value	52,678,765	53,625,284	63,589,270
Operating costs	15,171,228	15,933,927	20,909,031
Distributed value to employees	35,355,579	36,820,216	41,671,055
Distributed value to capital providers	1,080,968	753,758	949,833
Distributed value to the Public Administration	1,057,750	107,383	47,351
Distributed value to the community	13,240	10,000	12,000
Retained value	5,084,692	1,618,926	-9,869,203

SBM-2**Interests and views of stakeholders**

OverIT's stakeholder ecosystem is diverse and interconnected. It includes employees, who drive innovation and execution; customers, partners, senior experts in FSM and suppliers, who are the catalysts for growth and vital to the value chain. Furthermore, investors and financial institutions provide financial backing, while non-profit organizations amplify OverIT's positive social impact.

Active engagement ensures that OverIT effectively communicates with its ecosystem to identify evolving needs, anticipate market trends, and maximize satisfaction across all groups. This feedback loop informs strategic decisions, influencing key areas such as customer satisfaction and product evolution, employee well-being and development, while fostering a culture of competitive compensation and expanding sustainability-driven partnerships.

Client needs are assessed through a blend of informal touchpoints, formal meetings, and annual satisfaction surveys to ensure market adaptability. Direct discussions and valuable industry insights foster a co-design and co-innovation relationship, positioning OverIT as the trusted digital partner for mission-critical operations. This approach ensures that the solutions developed are aligned with the client's complex, high-stakes requirements, solidifying OverIT's role as an essential strategic collaborator in their success.

Across all stakeholder groups, there is a shared expectation for ethical operations, high standards of business conduct, and industry-leading expertise. Specifically, clients prioritize specialized expertise, while employees value professional growth, well-being, and competitive compensation.

SBM-3**Double materiality assessment**

While currently not mandated by Legislative Decree No. 125/2024 or the Corporate Sustainability Reporting Directive (CSRD) and its subsequent amendments, OverIT has voluntarily adopted the ESRS framework for its 2024 and 2025 Sustainability Reports.

In doing so, the Company has proactively implemented the double materiality approach to ensure the highest degree of transparency and accountability, commissioning a team of external experts to lead this assessment.

The process involved evaluations from the Executive Management team and external stakeholders. The final assessments were reviewed and validated by the Sustainability Manager with the support of external consultants.

Given the Company's evolving operational landscape, a targeted refinement of the context analysis was deemed necessary for this Sustainability Report. This revision incorporated evidence from the preceding year and a re-examination of updated internal strategies, with insights from the Sustainability Manager and a review of pertinent regulations, with a focus on potential geographical developments, and a mapping of key stakeholders across the value chain (ESRS IG 2). To ensure the most current understanding of impacts, risks, and opportunities (IROs), the Company conducted dedicated interviews with key stakeholders.

IMPACTS MATERIALITY ASSESSMENT

In alignment with the ESRS standards, the impact materiality assessment employed a double materiality perspective. This dual approach integrates Impact Materiality, which is the effect of OverIT's operations on the environment and society, and Financial Materiality, which is the influence of external ESG factors on OverIT's operational and financial performance.

The assessment of these impacts was based on their magnitude, scope, persistence, and potential for irreversibility over time. To ensure reporting consistency, the established general accounting principles remain unchanged from the previous impact materiality assessment. For detailed scoring and values assigned to each variable, please refer to the FY2024 Sustainability Report, which established the baseline for ESRS standards adoption.



FINANCIAL MATERIALITY

The financial materiality assessment identified the key sustainability-related risks and opportunities likely to affect the Company's financial performance, economic situation, and cash flow in the short, medium, and long term.

Risks and opportunities are categorized by effect (financial, strategic, operational, legal, and reputational), with climate-related factors further classified as physical or transition risks. Grounded in the previous Sustainability Reports of the Company, sector benchmarking, Sustainability Accounting Standards Board (SASB) frameworks, and specialized reports, the assessment evaluates relevance both the magnitude of the economic impact and the probability of occurrence. With the support of the CFO, magnitude was assessed on a scale from 1 to 3, EBITDA (Earnings Before Interest, Taxes, Depreciation, and Amortization) and cash flow indicators, while probability of occurrence was quantified into three categories: low (0.25), medium (0.5), and high (0.75). The Financial Materiality Assessment was updated to reflect 2025 developments, identifying new risks, notably the risk arising from the improper disposal of waste from electrical and electronic equipment. Furthermore, the assessment placed a heightened emphasis on risks related to Intellectual Property infringements, contractual compliance, and the Company's inability to obtain or maintain necessary licenses for third-party technology.

The refined focus adopted in this report ensures a more comprehensive mapping of our core risk areas. Conversely, leasing opportunities were reassessed and temporarily excluded from the list of material opportunities due to their immaterial impact. In anticipation of the European Union Artificial Intelligence Act (EU AI Act), this risk was also mapped starting from the current Report. Details will be provided in the following chapters.

The double materiality assessment identified the relevant IROs (Impacts, Risks, and Opportunities) for OverIT, whether related to impact, financial materiality, or both. Each IRO has been precisely mapped to its corresponding ESRS sub-topic or sub-sub-topic, highlighting the key data points for disclosure. The material IROs for OverIT are detailed in the relevant sections dedicated to each material Standard. OverIT has identified the following Standards as material: E1 Climate change, E5 Resource use and circular economy, S1 Own workforce, S2 Workers in the value chain, S3 Affected communities, S4 Consumers and end-users and G1 Business conduct. Conversely, ESRS Standards E2 Pollution, E3 Water and Marine Resources, and E4 Biodiversity were assessed as non-material, and do not require disclosure.

REGULATORY DEVELOPMENTS

As of the approval date of this report, all regulatory developments concerning the CSRD and the Omnibus package, including amendments to various EU

regulations and directives, remain ongoing. OverIT will closely monitor these developments to ensure strategic alignment and full compliance.

Chapter Three



Environment

Climate change

ESRS2 SBM-3 IRO-1 Climate-related IROs

E1-1 Transition plan for climate change mitigation

E1-2 Policies

E1-3, E1-4 Actions and targets

E1-5 Energy consumption and mix

E1-6 Gross Scopes 1, 2, 3, and total GHG emissions

E1-7, E1-8 GHG removals or mitigation projects and carbon pricing

E1-9 EU Taxonomy for sustainable activities

Resource use and circular economy

E5 IRO-1 Resource use and circular economy IROs

E5-1, E5-2, E5-3 Policies, actions and targets

E5-4, E5-5 Resource inflows and outflows

Climate change

ESRS2 SBM-3 IRO-1

Climate-related IROs

As a high-growth software company, OverIT is acutely aware of the IT sector footprint inherent in modern digital transformation, as the underlying demand for data processing and storage is placing unprecedented pressure on global energy infrastructure. To mitigate this, OverIT is optimizing its consumption and impact as part of its decarbonization strategy, while prioritizing the development of scalable, high-performance solutions that maximize power efficiency for its customers.

PROCESS TO IDENTIFY IROs

The IROs in this section encompass both the direct impacts identified through the double materiality assessment and ESG-related risks that could arise from inadequate management and lead to business risks or heavy environmental footprint. This identification emerges from cross-referencing internal expertise, multi-year historical data analysis, and external environmental insights to ensure a robust and comprehensive assessment. In 2025, the development of a formal decarbonization plan, supported by external experts, enabled a high-precision refinement of our carbon footprint data. Our primary climate impacts, including energy consumption at sites, fleet emissions, and supply chain engagement, were mapped closely. Furthermore, dedicated analysis was conducted on future risk scenarios to analyze potential exposures that could affect activities and assets. Climate-related hazards and transition events were considered, ensuring full alignment with ESRS and the requirements for validating the decarbonization plan by the Science Based Target initiative (SBTi).

IMPACTS

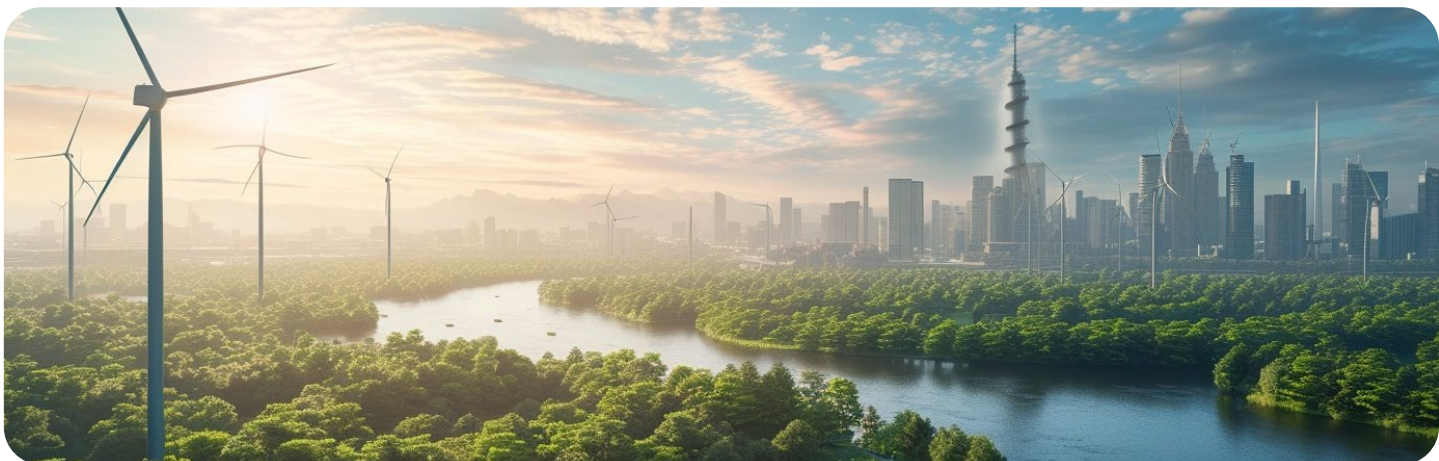
The long-term climate-related impacts on OverIT’s value chain remain consistent with the previous reporting period, encompassing two negative factors and one positive one.

OverIT monitors the energy consumption associated with its data centers on an annual basis, identifying this as a critical and traceable element of its digital carbon footprint.

Similarly, value chain emissions are constantly measured and primarily attributable to technology infrastructure and consulting suppliers, with logistics representing a minor contribution to the Company’s footprint.

The NextGen Platform drives significant environmental benefits by optimizing routing and reducing fleet mileage. Furthermore, it enhances field collaboration, and leverages predictive maintenance capabilities to mitigate environmental risks before they escalate.

Description	Effect	Value chain location	Time horizon
Upstream impacts along the value chain arising from energy consumption associated with the use of data centers	Negative	Upstream	Long-term
Impacts arising from the combustion of fossil fuels contributing to climate change in relation to Scope 3 emissions	Negative	Upstream and Downstream	Long-term
Downstream emission reductions driven by the deployment of OverIT’s software solution, enabling customers to optimize their operations	Positive	Own operations	Long-term



RISKS

OverIT’s business model inherently mitigates exposure to climate-related hazards. With all data centers externally hosted and a predominantly remote workforce, the physical risks to business activities remain very low. While not deemed material, potential climate-related disruptions to physical sites are accounted for in the Business Continuity Plan under ‘no-location scenarios’, managed by the Cyber Security and Business Continuity team.

OverIT acknowledges the global transition towards a more sustainable, low-carbon economy and the potential future challenges stemming from evolving regulations, market dynamics, and technology. While new carbon-related taxes and regulations could impact the value chain and have financial and operational implications, the likelihood of such regulatory changes occurring in the near term is low, and we anticipate sufficient time for adaptation.

Therefore, our current approach emphasizes vigilance and strategic readiness in response to a maturing regulatory landscape.

Additionally, dependence on outsourced data centers introduces potential financial implications related to energy price volatility and grid availability. While this type of supply is not easily replaceable, OverIT’s suppliers in this category have already implemented advanced sustainability strategies.

OverIT commits to actively monitoring and engaging with these suppliers to drive the low-carbon transition outlined in the plan submitted to the Science Based Targets initiative (SBTi). While reliance on outsourced data centers entails operational costs associated with external services and potential technical failures, these risks are mitigated by the inherent resilience of modern technological infrastructures.

Description	Type of risk	Value chain location	Time horizon
Risk arising from the introduction of taxes or regulations on GHG emissions along the supply chain	Transitional	Upstream	Medium and long-term
Financial and operational risks arising from data center dependence, including market fluctuations, interest rates, currency exchange, and internal factors such as errors, technical failures, and service disruptions	Transitional	Upstream	Always

OPPORTUNITIES

OverIT’s NextGen Platform presents a significant opportunity in the transition to a low-carbon economy. By leveraging its advanced scheduling and GIS capabilities, the NextGen Platform enables customers to avoid emissions through route optimization, directly reducing their fuel consumption, carbon footprint, and operational cost.

To lead by example, OverIT is committed to greening its footprint: by 2028, all leased offices are targeted to transition to renewable energy contracts, as the Company pursues its near-term goal without compromising cost efficiency. To lead by example, OverIT is committed to greening its footprint: by 2028, all our leased offices are targeted to transition to renewable energy contracts, as we pursue our net-zero goal without compromising cost efficiency.

Description	Type of opportunity	Value chain location	Time horizon
Opportunity generated by the sale of services enabling customers to reduce their carbon footprints	Transitional	Own operations	Always
Opportunity arising from changing the energy source (towards renewable energy source)	Transitional	Upstream	Medium and long-term

E1-1

Transition plan for climate change mitigation

In 2025, OverIT submitted its near-term targets to the SBTi pledging to reduce its direct and energy-related emissions (Scope 1 and Scope 2) by 59% by 2034, using 2024 as the baseline.

The decarbonization plan is aligned with the 1.5°C ambition of the Paris Agreement, and is backed by a consistent, measurable roadmap. Building on its digital business model, OverIT has identified key operational levers to drive its Scope 1 and 2 reduction pathway, with full endorsement from the CEO and the CFO.

According to the decarbonization plan, the Company will progressively electrify its fleet, pairing full-electric vehicles with green power, and will transition the Udine and Milan offices to 100% renewable energy by 2028.

In parallel, OverIT will maximize electric-mode driving for plug-in hybrids (targeting up to 80% of total mileage) and foster energy efficiency across corporate premises, lowering demand through smarter climate management and more rigorous consumption monitoring.

As part of its strategy to address Scope 3 emissions, OverIT has established a Supplier Engagement target. This commitment requires its top-tier suppliers to disclose their GHG emissions, thus fostering transparency across the value chain. Additionally, OverIT is committed to minimizing business travel emissions by promoting remote work.

E1-2

Policies

In 2025, OverIT updated its Quality and Environmental Policy (version 2.0) to incorporate its 2034 SBTi-aligned targets. This Policy formally articulates the commitment to delivering high-quality solutions while ensuring environmental protection and reducing the Company's carbon footprint.

The Policy's scope encompasses every critical operational domain of our business, including facility management, energy consumption, corporate fleet and transportation, employee commuting, and waste management.

While applicable across the entire Group, the Quality and Environmental Policy prioritizes waste management and energy consumption within our Italian offices, given their larger footprint.

The implementation of the Policy is orchestrated by the Sustainability Manager, in collaboration with the Facility, Procurement, and IT departments, with ultimate accountability resting with the CEO. Developed alongside internal management and specialized system consultants, the Policy conforms to the UNI EN ISO 14001 standards and is publicly available on our corporate website and intranet.

E1-3 E1-4

Actions and targets

OverIT's 2025 sustainability roadmap centered on two major pillars: maintaining the UNI EN ISO 14001 certification and developing a decarbonization plan ready for SBTi submission. These core goals were complemented by targeted actions designed to drive our path.

OverIT successfully retained its UNI EN ISO 14001 certification following a rigorous, independent audit that confirmed the Group-wide alignment of its global environmental management system. This achievement was driven by growing client demand for demonstrated environmental management compliance. As we approach the end of its first three-year cycle, the recertification audit is scheduled for 2026, involving a full-scale analysis of all environmental management processes.

Complementary actions included an energy audit at our Udine office: while legally mandated, the audit highlighted high-impact energy efficiency improvements for our largest site.

Furthermore, OverIT participated in the UN Global Compact's Climate Ambition Accelerator, a six-month program designed to help companies fast-track their progress toward Net Zero emissions and empower the Sustainability team with the tools and expertise to define a roadmap towards Net Zero.

In preparation for its SBTi-aligned decarbonization plan, OverIT transitioned from general reporting platforms to highly specialized consultancy. This strategic shift enabled a more granular and accurate mapping of the Company's environmental footprint. Following a methodological refinement with specialized consultants, OverIT has performed a restatement of its 2024 carbon footprint, based on the data previously included in the FY2024 Sustainability Report. The revised data presented in chapters E1-5 (Energy consumption and mix) and E1-6 (Gross and total GHG Emissions Scope 1, 2, 3) updates and replaces the figures previously reported in the FY2024 Sustainability Report. No significant CAPEX or OPEX was allocated to activities related to coal, oil, or gas-related activities during the reporting period.

E1-5

Energy consumption and mix

OverIT's overall energy consumption in 2025 remained stable year-on-year, with no significant deviations from the 2024 baseline. A shift is projected for 2026, as the

Company evaluates transitioning to renewable energy contracts for its offices in Udine and Milan.

ACCOUNTING PRINCIPLES

Fossil fuel energy consumption includes vehicle fuels, stationary combustion, and a weighted average of residual sources (AIB 2023) or grid mix (eGRID 2023), as applicable. Nuclear energy is accounted for solely as a residual component of the grid mixes or as a minor source in the respective regions of reference. In strict adherence to CSRD requirements, only electricity backed by Renewable Energy Certificates (RECs) or supplier-specific green-power agreements

is classified as renewable. Where such certificates are currently unavailable for certain office locations and fuel blends, these are currently excluded per CSRD requirements and treated as non-renewable. Finally, energy categories deemed non-relevant to the Company, were excluded from this Report. Consequently, the share of renewable sources in our total energy consumption remains moderate.

Energy consumption and mix (MWh)	2025	2024	2023
Total fossil energy consumption	708.1	739.4	721
Share of fossil sources in total energy consumption (%)	88.6%	88.2%	94%
Fuel consumption for renewable sources, including biomass	0	0	0
Consumption from nuclear sources	4.31	4.38	8
Share of consumption from nuclear sources in total energy consumption	0.5%	0.5%	1%
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	87.21	94.59	37
Total renewable energy consumption	87.21	94.59	37
Share of renewable sources in total energy consumption (%)	10.9%	11.3%	5%
Total energy consumption	799.6	838.4	767
Energy intensity (MWh/Revenue)	0.01	0.01	0.01

E1-6

Gross Scopes 1, 2, 3, and total GHG emissions

ACCOUNTING PRINCIPLES

For the calculation of Scope 1, 2 and 3 emissions, OverIT adopts the operational approach, covering all activities under its direct management and leveraging the latest regional emission factors, as follows:

- **Exiobase** or spend-based calculations. This multi-regional environmentally extended input-output model (EEIO) provides specific emission factors per unit of spend, tailored to individual country;
- **DEFRA** as representative factors for all Scope 1 activities;
- **International Energy Agency, US EPA EGrid** as regional electricity factors for Scope 2;
- **Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6)** applied to all feasible analyses.

OverIT's GHG inventory encompasses emissions from CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, and NF₃, wherever relevant to the specific activities within the reporting analysis.

GHG emissions (t CO _{2eq})	2025	2024	Variation
Scope 1			
Gross Scope 1 emissions	157.3	166	-5.2%
Scope 2			
Gross location-based emissions	47.3	46	+3.2
Gross market-based emissions	63.4	73.2	-13.4%
Scope 3			
Scope 3	1,783	1,847	-3.5
1 Purchased goods and services	916.6	802	+14.3%
3 Fuel and energy-related activities/services	55	57	-3.5%
5 Waste generated in operations	-	1.33	-
6 Business travel	379.4	504	-24.7%
7 Employee commuting	432.8	482	-10.2
Total GHG emissions			
Location-based	1,989	2,059	-10%
Market-Based	2,422.77	3,011.26	-19%
GHG intensity			
Scope 1	0.003	0.003	0%
Scope 2 - Location Based	0.009	0.009	0%
Scope 2 - Market Based	0.007	0.007	0%
Scope 3	0.038	0.039	-3.8%

SCOPE 1

Scope 1 emissions sources primarily include fuel consumed by leased vehicles and, to a lesser extent, natural gas used for heating at the Fiume Veneto office.

In 2025, Scope 1 emissions remained stable, showing a slight decrease toward the end of the year. This reduction was driven by the gradual phasing out of diesel vehicles and subsequent transition toward a more hybrid composition.

SCOPE 2

Scope 2 emissions generated from office electricity remained relatively consistent.

However, location-based emissions (Scope 2) rose by 3.2% (from 46 to 47.3 tCO_{2eq}) mainly because the grid factor worsened year-on-year, despite lower onsite demand. Conversely, Scope 2 market-based emissions registered a 13.4% decrease (from 73.2 to 63.4 tCO_{2eq}), due to the improved market-based factor.

This consumption stability stems from the reduced office presence in Udine, driven by minor headcount changes and, more significantly, the established remote-first working model.



SCOPE 3

OverIT has identified five measurable Scope 3 categories out of a total of fifteen. These five categories were selected based on their strategic relevance to the Company's industry and specific business operations. Total gross Scope 3 emissions saw a slight reduction, decreasing from 1,847.0 to 1,783 tCO_{2eq}.

For the 2025 reporting period, OverIT's Scope 3 inventory includes the following categories:

- **Purchased goods and services:** emissions have been calculated using a spend-based approach and rose by 14.3%, (from 802 to 916.6 tCO_{2eq}), mainly driven by a higher impact from consultancy and software;
- **Fuel-and-energy-related activities:** the 3.5% decrease (from 57 to 55 tCO_{2eq}) follows the trends reported under scope 1 and 2;
- **Waste generated in operations:** emissions remained stable as no equipment was decommissioned in 2025; however, this data may change as larger disposals are forecasted for 2026;
- **Business travel:** in 2025, emissions dropped from 504 to 379.4 tCO_{2eq} (-24.7%) due to improved data coverage, as we transitioned from cost-based estimates to accurate mileage-based calculations through the Company's corporate booking and expense platform. A downward trend in travel was also noted, although no specific operational change was identified;
- **Employee commuting:** a 10% reduction was registered, directly correlating with workforce adjustments.



E1-7 E1-8

GHG removals or mitigation projects and carbon pricing

OverIT does not implement any GHG removal or mitigation projects, nor does it employ an internal carbon pricing system.

E1-9

EU Taxonomy for sustainable activities

As part of a preliminary process, OverIT has identified key applicable categories relevant to its core business, which inherently contribute to climate change mitigation and adaptation. These include Data processing, hosting, and related activities (CCM 8.1) and Provision of Information Technology or Operational Technology data-driven solutions (C3 4.1). Additionally, Transport by motorbikes, passenger cars, and light commercial vehicles (CCM 6.5) was considered due to fleet-related activities, though this is less significant. The Company has also conducted a preliminary assessment of the capital expenditures (CAPEX) and operating expenses (OPEX) associated with the identified categories.

Resource use and circular economy

E5 IRO-1

Resource use and circular economy IROs

OverIT has identified two primary environmental impacts within its value chain: the depletion of finite resources linked to mineral extraction for office hardware, and the challenge of responsible reuse, recycling, and electronic waste management at the end of the equipment’s lifecycle.

While recognized as negative, these impacts are

considered moderately significant.

OverIT’s resource consumption is minimal as hardware is exclusively used and not for commercial trade.

Waste generation primarily consists of decommissioned IT hardware from staff turnover and remains modest.

Description	Effect	Value chain location	Time horizon
Impact generated by the use and dependence on electronic resources that contain critical raw materials along the value chain	Negative	Upstream and Downstream	Long-term
Impact generated by the production of electronic waste (e.g. hardware devices) along the value chain	Negative	Upstream	Long-term

RISKS AND OPPORTUNITIES

In 2025, OverIT purchased its long-term leased laptop fleet, which led to a slight re-evaluation and subsequent increase in the material impact associated with the potential improper disposal of electronic waste.

Given the stringent regulatory framework, particularly for Italian sites, any non-compliant or undocumented disposal of electronic waste could result in sanctions

and directly jeopardize our UNI EN ISO 14001 certification, leading to substantial reputational damage.

To this end, OverIT actively monitors and implements targeted measures to mitigate these risks.

Following the purchase of the laptop fleet, the previous leasing-to-ownership opportunity is now deemed non-material.

Description	Value chain location	Time horizon
Risk related to the potential improper disposal of electronic waste	Upstream	Medium and long-term

E5-1 E5-2 E5-3

Policies, actions and targets

OverIT’s commitment to sustainability is formalized in its Quality and Environmental Policy. Despite the moderate impact of its operational risks, this policy actively drives e-waste reduction and mandates the adoption of sustainable practices across its supply chain.

To ensure compliance, OverIT’s supplier qualification process requires all suppliers to formally commit to the Company’s Code of Ethics. Furthermore, suppliers must complete a dedicated assessment to confirm adherence to the UNI EN ISO 14001 standard or equivalent practices. This due diligence ensures regulatory compliance, particularly regarding the proper disposal of waste.

Cloud hosting providers and software vendors have already incorporated sustainable practices into their operations. As part of its commitment to the SBTi supplier engagement target, OverIT will continue to assess the involvement of these and other suppliers throughout 2026. This ongoing assessment aims to drive greater transparency, encouraging suppliers to disclose their GHG emissions.

Additionally, following the recent laptop fleet buyout, OverIT will launch its internal marketplace in early 2026. This internal platform will allow employees to acquire selected fully-functional assets (such as laptops and printers) that have reached the end of their corporate life-cycle. This initiative prioritizes reuse over disposal and is designed to mitigate electronic waste, while delivering tangible value to our workforce through responsible resource management. In 2025, no waste from electrical and electronic equipment (WEEE), which may sometimes be categorized as hazardous waste, was disposed of. OverIT maintains standard waste sorting and collection procedures across all offices, with ordinary waste being managed through the municipal collection service.

Waste management responsibility is shared between two key functions: the Facility department oversees day-to-day operations, including collection logistics and coordination with service providers, while the Sustainability function ensures regulatory alignment and reporting integrity.

Waste management (t)	2025	2024
Non-hazardous waste diverted from disposal (for recovery)	0	14
Non-hazardous waste directed to disposal	0	0
Hazardous waste (WEEE)	0	6
Total waste	0	20

While no relevant environmental targets are currently identified for disclosure, OverIT relies on established management processes to ensure ongoing policy compliance, with environmental issues being continuously addressed through our UNI EN ISO 14001 certification.

E5-4 E5-5

Resource inflows and outflows

Given the low impact of this topic, the associated financial effects, including resource-related inflows and outflows, were deemed not-material for disclosure.

Chapter Four



Social

Own workforce

ESRS 2 SBM-2, SBM-3, IRO-1 Own workforce IROs

S1-1 Policies

S1-2 Engaging with talents

S1-3 Processes to remediate impacts and channels to raise concerns

S1-4, S1-5 Managing impacts on talents and targets

S1-6, S1-7, S1-9, S1-12 Employment characteristics

S1-8 Collective bargaining and social dialogue

S1-10, S1-16 Adequate and equal compensation for equal work

S1-13 Training and skills development metrics

S1-11, S1-14 Health and safety and social protection

S1-15 Work-life balance

S1-17 Discrimination incidents or complaints filed

Workers in the value chain

ESRS 2 SBM-3, IRO-1 Workers in the value chain IROs

S2-1 Policies

S2-3 Processes to remediate impacts and channels to concerns

S2-4, S2-5 Managing impacts and targets

Affected communities

ESRS 2 SBM-3, IRO-1 Affected communities IROs

S3-1, S3-2 Policies and engagement

S3-4, S3-5 Managing impacts and future targets

Consumers and end-users

ESRS2 SBM-3, IRO-1 Consumers and end-users IROs

S4-1 Policies

S4-3 Channels to raise concerns

S4-4, S4-5 Managing impacts and targets

Own workforce

ESRS 2 SBM-2 SBM-3 IRO-1

Own workforce IROs

In a rapidly evolving industry, talent and innovation are central to OverIT’s success. To support continuous professional growth, we have implemented a comprehensive Career Framework, mapping roles and job families across all entities and geographies, while providing employees with a transparent roadmap that outlines career stages and advancement opportunities.

OverIT is deeply committed to fostering a culture of continuous learning, collaboration, and mutual respect, which is rooted in the principle of equal opportunity. We ensure that career growth and development are accessible to all employees, regardless of gender, age, or location.

IMPACTS

The double materiality assessment identified key impacts across the entire workforce, with specific focus on youth employment and inclusion of people with disabilities.

This section addresses material topics such as secure employment, social dialogue, working time, work-life balance, and equal treatment.

OverIT prioritizes training, skills development, equal pay, and the inclusion of persons with disabilities or vulnerable groups to cultivate a collaborative culture.

The Company maintains a safe and supportive environment through anti-harassment measures, social dialogue, freedom of association, and collective bargaining.

Furthermore, OverIT is committed to upholding a secure work environment by prioritizing health and safety.

Description	Effect	Value chain location	Time horizon
Impact on employee well-being by prioritizing secure employment, the right to free association, transparent and productive dialogue between employees and the organization, and by providing social protection	Positive	Own operations	Medium and long-term
Impact on employee well-being of a fair wage aligned with national economic and social conditions	Positive	Own operations	Medium and long-term
Impact on workers' psychophysical well-being by promoting a comprehensive wellness culture through work-flexibility and corporate events	Positive	Own operations	Medium and long-term
Impact on employees' health arising from work-related injuries, near misses, and occupational diseases (e.g., technostress)	Negative	Own operations	Medium and long-term
Impact on employee well-being generated by dedicated policies and initiatives designed to support work-life balance (e.g., measures to facilitate caregiving)	Positive	Own operations	Medium and long-term
Impact on employees' psychophysical well-being resulting from workplace discrimination based on gender, age, sexual orientation, abilities, ethnic origin, nationality, political opinions, and religion	Negative	Own operations	Medium and long-term
Impact on employees' knowledge and skills development through corporate training plans	Positive	Own operations	Medium and long-term
Impact on individual and collective growth through inclusive and balanced career paths	Positive	Own operations	Medium and long-term
Impact of unequal remuneration for work of equal value and the resulting effects on employees' well-being due to gender imbalance	Negative	Own operations	Short and medium-term
Impact on youth employment	Positive	Own operations	Medium and long-term
Impact on the inclusion of people with disabilities in the workplace	Positive	Own operations	Short and medium-term
Impact on employees' psychophysical well-being resulting from the organization's failure to prevent workplace harassment	Negative	Own operations	Short and medium-term

RISKS AND OPPORTUNITIES

From a financial perspective, the most significant risk is associated with talent turnover, which leads to loss of expertise, increased recruitment and training costs for replacements, and an overall decrease in productivity.

This risk is projected to escalate, as the technology sector faces a global talent gap where surging

demand for specialized expertise outpaces talent supply.

OverIT actively mitigates this risk by implementing targeted talent initiatives, integrating comprehensive training programs, flexible working arrangements, and robust career advancement opportunities.

Description	Value chain location	Time horizon
Risk of turnover and loss of skills (i.e. inability to retain talent)	Own operations	Always
Opportunity to attract and retain a qualified workforce	Own operations	Medium and long-term

S1-1 Policies

In 2025, OverIT updated its Social Accountability and Equal Opportunity Policy (version 2.2), further reinforcing its alignment with UN Principles, International Labor Organization (ILO) recommendations, and the SA 8000 standard. This update represents a strategic shift, as it introduces specific benchmarks across its core pillars, including human rights, fair working conditions, and equal access to employment, with a formal commitment to achieve and maintain these objectives through 2030.

The Policy serves as a catalyst for talent empowerment, dismantling social barriers to career growth, regardless of gender, ethnicity, age, nationality, religion, political views, sexual orientation, disability, or social background.

Governance remains centralized under the CEO, with the Committee for Equal Opportunity supervising implementation and the Sustainability Manager overseeing specific actions and ensuring full regulatory compliance.

The Sustainability and Philanthropy Policy remains central to the Company’s commitment to / mission of supporting vulnerable groups. However, in light of the shifting geopolitical dynamics we are conducting a critical rethink of the TechForAid program to ensure long-term impact, with the revised strategy to be formally integrated into the Policy by 2026.

Furthermore, OverIT maintains a flexible operational model supported by two strategic policies. Our Location Flexible Policy empowers employees with the autonomy to balance remote and office-based work. Complementing this, the Smart Week Policy grants eligible employees two hours of paid leave weekly. This not only enhances individual work-life balance, but also reduces annual residual paid-leaves accruals.

All updated policies are readily accessible to the workforce via the corporate intranet. Furthermore, the Social Accountability and Equal Opportunity Policy and the Sustainability and Philanthropy Policy are published on the corporate website, upholding our commitment to stakeholder transparency and ethical reporting.

S1-2

Engaging with talents

OverIT employs a multi-channel communication strategy to foster engagement and gather actionable insights from its workforce, including:

- **Direct dialogue:** ongoing consultation between managers and employees serves as the primary touchpoint for gauging sentiment and fostering open communication;
- **Targeted surveys:** the implementation of department-specific or thematic surveys ensures that OverIT collects relevant data and translates it into actionable insights;
- **Equal opportunity feedback channel:** the establishment of a confidential intranet feedback in 2025 to address equal opportunity matters. This initiative offers employees a secure environment to share concerns or suggestions regarding equitable treatment within the Company;
- **Corporate events:** periodic virtual and in-person gatherings, such as 'Let's Meet' and 'All Hands' sessions, serve as a platform to gauge employee satisfaction while aligning the workforce with strategic goals and enhancing business awareness.

The insights gathered through these channels are instrumental in shaping our mitigation strategies, addressing workforce needs. This feedback directly informs the development of new policies and initiatives aimed at supporting employee well-being. Throughout this process, OverIT guarantees absolute confidentiality and rigorous adherence to GDPR standards.

Building on its recognition as one of Italy's Best Workplaces by Great Place to Work® for two consecutive years, OverIT is now transitioning to the Top Employer framework. This shift reflects our evolution into a global organization and our commitment to adopting more targeted and sophisticated HR standards and organizational excellence.



S1-3

Processes to remediate impacts and channels to raise concerns

OverIT is committed to maintaining an ethical workplace. We empower employees to report any instances of discrimination, harassment, or violations of the Code of Ethics. Furthermore, managers are mandated to report any incidents or disclosed to them.

To ensure transparency and safety, OverIT provides several secure channels for reporting ethical concerns:

- **Whistleblowing Platform:** concerns can be submitted confidentially through this platform, accessible via the corporate website and designed to provide full protection for whistleblowers against any form of retaliation (further information is disclosed in chapters G1-1, G1-3 Business conduct policies and corporate culture G1 IRO-1 Business conduct IROs);
- **Social Performance Team:** in accordance with SA 8000 standards, employees may also voice concerns directly to the Social Performance Team;
- **Alternative channels:** reports can also be submitted through other established channels, including dedicated email addresses.

All reports are managed by the Supervisory Body with the strictest confidentiality. OverIT expressly prohibits any form of retaliation against whistleblowers and has implemented robust safeguards to prevent reprisals. Detailed protocols are outlined in the Code of Ethics (available on the corporate website) and the Whistleblowing Procedure (hosted on the corporate intranet).

Finally, to ensure widespread awareness of these reporting mechanisms, OverIT conducts annual training campaigns. These programs are followed by a formal assessment to verify the understanding of the process across the entire workforce.

S1-4 S1-5

Managing impacts on talents and targets

OverIT’s policies, procedures, and processes serve as the structural foundation for preventing negative impacts and fostering positive outcomes. The HR department is responsible for the management and supervision of all operational activities, with the CPO engaging in regular consultations with the CEO to determine strategic direction. In 2025, OverIT concentrated its efforts on two strategic areas:

- **Certifications maintenance:** OverIT is focused on upholding the standards achieved over the previous three years, specifically by maintaining the SA 8000 (Social Accountability) and the Italian UNI/PdR 125 (Equal Opportunity);
- **Digital transformation:** OverIT implemented a comprehensive Human Capital Management (HCM) software system.

The successful maintenance of the certifications was driven by an intensified partnership between the Sustainability team, responsible for operational implementation and audit management, and the HR department. This synergy, fostered by the certification frameworks themselves, proved highly effective and successfully contributed to maintaining all certifications. Ultimately, the CEO remains the highest governing body, overseeing these initiatives.

A core achievement of 2025 was the rollout of the HCM software. This platform was designed to streamline HR operations while providing employees with a single, unified interface to manage the entire worker lifecycle. This new system serves as a critical enabler, as it automates fragmented manual tasks, consolidating micro-activities into a unique touchpoint.

Building on the foundations laid in 2024, OverIT continued to advance its long-term initiatives regarding workplace safety and professional growth:



Health and Safety

The Company maintained a rigorous and constant oversight of its occupational health and safety system, ensuring continuous training;



Equal Opportunity Action Plan

The Company conducted the annual self-assessment in accordance with the UNI/PdR 125 certification, a vital tool for evaluating the progress of our diversity and inclusion goals;



Talent acquisition

The Company launched a new edition of 'START', a program dedicated to recent graduates and young talents, this initiative is designed to cultivate specialized professionals in Analyst and Customer Support roles (approximately 10 talents);



Leadership development

The Company successfully concluded the second cycle of 'We Lead'. This development program provided e-learning and group coaching to over 140 managers, focusing on essential leadership competencies such as feedback, communication, and conflict management.

All actions and objectives remain strictly aligned with our Equal Opportunity and Social Accountability Policy, reflecting OverIT's unwavering commitment to strategic priorities and global industry standards



S1-6 S1-7 S1-9 S1-12

Employment characteristics

OverIT maintains a workforce designed to attract and retain top-tier talent, ensuring a stable and highly experienced team. The following sections provide a detailed breakdown of OverIT’s human capital composition and of our ongoing initiatives:



Total Workforce

In 2025, the workforce stabilization trend observed in the previous year continued. As OverIT advances the transition to a subscription-based model, the Company is adopting a leaner organizational structure, leading to a 10% reduction in total headcount and new hires more than halved compared to 2024;



Employment type and stability

The vast majority of OverIT’s staff comprises permanent employees, with temporary staff accounting for only 3% of the total headcount. While part-time arrangements are available upon request, they currently represent only a small portion of the entire workforce;



External workers

External staffing at OverIT remains minimal, with only two agency workers employed at fiscal year-end . Additionally, the Company currently hosts one intern, following a successful cycle where most previous interns were offered permanent or direct positions;



Age distribution and talent acquisition

To tackle the IT industry's persistent skill shortage, the Company has intensified its recruitment efforts to attract young professionals through the recent hiring of a dedicated expert to lead talent acquisition;



Gender representation

OverIT's proportions are in line with those of other Italian IT companies, where the large majority of its workforce is based;



Workers with disabilities

In strict compliance with GDPR and national data protection laws, OverIT monitors the representation of vulnerable groups (referred to as "Protected Categories" by Italian regulations) while safeguarding individual privacy. Under Italian Law No. 68/1999, 2.3% of OverIT S.p.A.'s workforce belongs to such categories, including individuals with physical and/or psychological disabilities, families and dependents of victims of workplace accidents, terrorism, or organized crime, and refugees. While our rigorous approach ensures full compliance with applicable Italian regulations, we provide all employees with disabilities with the necessary technical equipment to perform effectively.

ACCOUNTING PRINCIPLES

Since 2023, OverIT has established its own Career Framework to standardize role classifications, and map roles and job families across all entities and geographies. This framework serves as an accessible roadmap, outlining career stages and development opportunities, thereby empowering employees to navigate their career paths. This section groups our staff into 10 functional categories, based on OverIT's Career Framework.

To ensure clarity, any percentage result below 1% is rounded down to zero, except for gender distribution by role and geography.

Employees by gender	2025		2024	
	Headcount	Percentage	Headcount	Percentage
Female	161	30%	164	30%
Male	375	70%	407	70%
Total employees	536	100%	571	100%

Employees by type of contract (permanent, temporary)	2025		2024	
	Headcount	Percentage	Headcount	Percentage
Female	158	29%	164	28%
Male	366	68%	407	68%
Total permanent employees	524	97%	571	96%
Female	3	1%	13	2%
Male	9	2%	12	2%
Total temporary employees	12	3%	25	4%

Employees by type contract (full-time, part-time)	2025		2024	
	Headcount	Percentage	Headcount	Percentage
Female	144	27%	160	27%
Male	373	70%	416	70%
Total full-time employees	517	97%	576	97%
Female	17	3%	17	3%
Male	2	0%	3	0%
Total part-time employees	19	3%	20	3%

External workers	2025	2024
Female	0	1
Male	2	0
Total employees	2	1

Interns	2025	2024
Female	0	4
Male	1	4
Total employees	1	8

Age distribution	2025		2024	
	Headcount	Percentage	Headcount	Percentage
Under 30 years old	94	17%	94	16%
30-50 years old	389	73%	443	74%
Over 50 years old	53	10%	59	10%

Gender distribution by role and geography	Italy		United States		United Kingdom (EMEA)		Total by role
	Headcount	Percentage	Headcount	Percentage	Headcount	Percentage	
Female	2	0.4%	0	0.9%	0	0.0%	2
Male	6	1.1%	3	0.6%	0	0.0%	9
Total C-Level	8	1.5%	3	0.6%	0	0.0%	11
Female	0	0.0%	0	0.0%	0	0.0%	0
Male	17	3.2%	1	0.2%	1	0.2%	19
Total Senior Directors	17	3.2%	1	0.2%	1	0.2%	19

Female	2	0.4%	0	0.2%	0	0.0%	2
Male	14	2.6%	2	0.4%	1	0.2%	17
Total Directors	16	3.0%	2	0.6%	1	0.2%	19
Female	11	2.1%	1	0.0%	0	0.0%	12
Male	36	6.7%	2	0.2%	0	0.0%	38
Total Managers	47	8.8%	3	0.2%	0	0.0%	50
Female	4	0.7%	0	0.4%	0	0.0%	4
Male	16	3.0%	1	0.0%	0	0.0%	17
Total Experts	20	3.7%	1	0.4%	0	0.0%	21
Female	43	8.0%	2	0.0%	0	0.0%	45
Male	104	19.4%	0	0.0%	0	0.0%	104
Total Seniors	147	27.4%	2	0.0%	0	0.0%	149
Female	5	0.9%	0	0.0%	0	0.0%	5
Male	10	1.9%	0	0.0%	0	0.0%	10
Total Supervisors	15	2.8%	0	0.0%	0	0.0%	15
Female	37	6.9%	0	0.0%	0	0.0%	37
Male	116	21.6%	0	0.0%	0	0.0%	116
Total Intermediate	153	28.5%	0	0.0%	0	0.0%	153
Female	48	9.0%	0	0.0%	0	0.0%	48
Male	33	6.2%	0	0.0%	0	0.0%	33
Total Support	81	15.1%	0	0.0%	0	0.0%	81
Female	6	1.1%	0	0.0%	0	0.0%	6
Male	12	2.2%	0	0.0%	0	0.0%	12
Total Entry Level	18	3.4%	0	0.0%	0	0.0%	18

Gender distribution by new hires	2025		2024	
	Headcount	Percentage	Headcount	Percentage
Female	11	28%	36	35%
Male	28	72%	67	65%
Total new hires	39	100%	103%	100%

Turnover rate	2025	2024
Voluntary rate	10%	12%
Total rate (voluntary and involuntary)	17%	17%
Total number of leavers	96	104

S1-8

Collective bargaining and social dialogue

OverIT maintains strong alignment with established labor standards, with 96% of its workforce covered by the National Collective Labor Agreement for the Commercial Sector (CCNL Commercio – Contratto Collettivo Nazionale del Terziario). Even those not covered by the national collective agreement are

nonetheless protected by collective agreements or equivalent understandings in their respective countries. This robust framework currently meets the needs of our workforce, though we maintain an open dialogue regarding future collective enhancements.

S1-10 S1-16

Adequate and equal compensation for equal work

MINIMUM WAGE

OverIT ensures that compensation for all employees meets or exceeds the minimum wage mandates set forth by INPS (the Italian National Social Security Institute establishing the legal standards for social security and welfare) and the applicable National Collective Labour Agreement (CCNL) specific to OverIT's industry.

Furthermore, the Company ensures full compliance with applicable minimum wage benchmarks across all international geographies. These standards are rigorously verified and positively assessed during SA 8000 certification audits, confirming our commitment to social accountability and fair labor.

GENDER PAY EQUITY

In its assessment of the gender pay gap, this Report evaluates the total remuneration gap, encompassing both base salary and variable pay, between male and female employees.

Regarding pay equity, in 2025 OverIT proactively prepared for the forthcoming implementation of the European Union Pay Transparency Directive (Directive 2023/970). This Directive requires Member States to implement legislation by June 7, 2026, mandating that employers increase salary transparency, disclose pay ranges, and report on gender pay gaps. Key mandates include salary range transparency in job advertisements, a ban on inquiring about candidates' salary history, and the right for employees to request information on average pay levels for comparable work.

OverIT is prepared to meet these compliance obligations by leveraging its established Career Framework as a comprehensive mapping of roles within the organization. To support this, OverIT is developing a suite of analytical tools, including dedicated Pay Transparency dashboards and policies to identify and regulate disparities. These initiatives are slated for full implementation in 2026.

Aligned with our Career Framework, the global gender pay gap, including variable compensation, stands at 25.62%. To accurately assess gender pay equity at OverIT, this figure must be viewed in the context of our workforce distribution, with 97% of our employees operating in Italy, whereas other international hubs operate under distinct market dynamics and salary benchmarks.

In Italy, a detailed analysis of the Career Framework reveals substantial equity: the salary gap for

entry-level to senior roles remains below 5%, with some levels showing a slight trend in favor of female employees. Even at higher organizational tiers, where the gap moderately increases, it remains consistently below the 10% threshold suggested by the UNI/PdR 125, the gender equality certification which OverIT has proudly attained.

These discrepancies are consistent with Italian industry benchmarks and stem from long-standing sectoral challenges, most notably the historical higher representation of men in senior roles, often resulting in higher initial salary baselines. While this reflects a historically male-heavy industry, it is not observed in entry-level categories. OverIT remains committed to bridging the gap over time as it actively supports female talents to ascend into the upper tiers of its Career Framework.

In the United States, our team comprises 12 professionals (9 men and 3 women) holding senior positions from Director to C-Suite. The competitive nature of the U.S. labor market, with its higher salary benchmarks, impacts global pay discrepancies when compared to cross-gender Italian compensation standards.

The most significant discrepancies occur at the executive levels reporting to the CEO. This is driven by several factors: female representation in the C-suite remains modest compared to male counterparts, who often bring international experience from highly competitive markets. Additionally, many male-led executive roles carry direct profit and loss (P&L) responsibility or involve the leadership of larger teams, a common legacy in the IT industry which significantly influences compensation.

TOTAL ANNUAL REMUNERATION RATIO

In accordance with ESRS standards, the total remuneration ratio is a core metric for evaluating internal pay equity. It measures the relationship between the Company’s highest annual total compensation and the median annual total compensation of the entire workforce (excluding the highest-paid individual). This indicator provides an objective benchmark for assessing wage distribution across OverIT’s functional hierarchy.

By benchmarking the top salary against the organizational midpoint, the Company ensures transparent representation of internal equity, reflecting a balanced compensation model. While many US software competitors typically report significantly higher ratios driven by aggressive executive equity incentives, OverIT’s ratio aligns with European best practices and stands substantially below the global industry average.

This underscores our commitment to a fair distribution of value and to long-term talent retention within the local digital ecosystem.

ACCOUNTING PRINCIPLES

Variable compensation for both for the gender pay gap and the total annual remuneration ratio, is based on Management by Objectives (MBOs) preset goals, established during contract negotiations and assessed through the performance review process.

Sales incentives from the calculation of this section are excluded as they cannot be predetermined for the reporting period.

Where the data is marked as N/A (Not Applicable), it indicates a lack of gender-diverse representation within the specific range for a meaningful comparison.

Pay gap between the compensation for female employees compared to male employees (included variable compensation)	Italy	United States	United Kingdom (EMEA)
C-Level	63.97%	N/A	N/A
Senior Directors	N/A	N/A	N/A
Directors	7.65%	N/A	N/A
Managers	7.30%	5.66%	N/A
Experts	8.88%	N/A	N/A
Seniors	4.20%	N/A	N/A
Supervisors	-4.75%	N/A	N/A
Intermediate	3.66%	N/A	N/A
Support	0.40%	N/A	N/A
Entry	-5.03%	N/A	N/A

Total annual remuneration ratio	2025	2024
Total remuneration ratio on basic gross salary	1:6	1:6
Total remuneration ratio on basic and variable salary	1:9	1:6

S1-13 Training and skills development metrics

OverIT empowers professional growth through the OverIT Academy, offering tailored programs ranging from language proficiency to specialized GIS training via the ESRI Platform. To support continuous upskilling, all employees have access to global e-learning platforms to complement their specialized training.

This culture of growth is reinforced by robust performance management ensuring that 100% of the workforce with at least six months of tenure receives formal annual evaluations to drive excellence and career progression.

Training	2025	2024
Total hours of training	7,786	8,302
Average number of training hours	14	12

S1-11 S1-14 Health, safety and social protection

OverIT maintains a comprehensive health and safety management system, deeply integrated into our risk management architecture and fully compliant with Italian Legislative Decree No. 81/2008. This framework extends to 100% of the workforce, including interns and external contractors, despite not being third-party certified.

As a proof of its effectiveness, the Company proudly reported zero work-related injuries or fatalities in 2025. Additionally, 100% of employees across all entities are covered by the Italian national social protection system, which encompasses provisions for sickness, occupational injuries, disability, parental leave, and retirement.

S1-15

Work-life balance

OverIT guarantees full entitlement to parental leave, in accordance with employment contracts and applicable national labor laws, ensuring broad eligibility across the workforce.

ss. To foster a seamless transition after extended leave, OverIT implemented a 'Welcome Back' program specifically designed to support employees returning from parental or medical absence. This initiative, combined with the Location Flexible and Smart Week policies, offers the structural agility useful for employees to balance professional excellence with personal well-being.

In 2025, OverIT achieved a 100% return-to-work rate after parental leave. Building on this momentum, 2026 will see the introduction of extended paternity leave for new fathers.

Parental leave (headcount)	2025
Female	161
Male	375
Total employees entitled to take parental leave	536
Female	10
Male	32
Total employees that took parental leave	42
Female	10
Male	32
Total employees that returned to work after parental leave	42
Female	23
Male	26
Total employees that returned to work in the reporting period after parental leave ended and who are still employees in the 12 months following the return	49

S1-17

Discrimination incidents or complaints filed

OverIT is committed to addressing all discrimination incidents and complaints submitted through its formal reporting channels. Each case is handled with the utmost confidentiality; consequently, specific details are withheld to protect the privacy of those involved. OverIT’s grievance mechanisms are designed to ensure that all employees can report issues with full confidence in the integrity of the process.

As part of our equal opportunities strategy, the entire workforce completed a mandatory harassment prevention training in 2025, to foster a culture of mutual respect, with further initiatives planned for 2026.

Finally, we are proud to state that no human rights violations have been reported, nor have any fines or penalties been imposed in this regard, during the reporting period.

Incidents	2025
Discrimination incidents reported	0
Complaints filed through the Whistleblowing Platform	0
Fines, penalties and compensation – relating to discrimination	0
Human rights incidents	0



Workers in the value chain

ESRS 2 SBM-3 IRO-1

Workers in the value chain IROs

OverIT’s primary supply chain comprises software professionals (developers, analysts, support, and consultants) operating in low-risk corporate environments. However, our most significant indirect impacts are those associated with the field technicians employed by our clients and their contractors, whose work entails on-site presence and physical tasks in diverse settings.

IMPACT, RISKS AND OPPORTUNITIES

OverIT’s value chain presents no significant negative impacts on workers, as its customers are organizations that maintain strong worker protection systems. Our primary significant impact is inherently positive: OverIT’s software enhances the health and safety of clients’ workforce.

OverIT’s NextGen Platform acts as a critical safety enabler for field operations, by providing workers with real-time data and advanced tools via tablets and visors, thus facilitating collaboration, knowledge transfer, and overall safety. No material financial risks or opportunities, as per ESRS standards, have been identified.

Description	Effect	Value chain location	Time horizon
Impact resulting from enhanced workers’ safety in the value chain	Positive	Downstream	Short-term

S2-1

Policies

The Social Accountability and Equal Opportunity Policy (version 2.2) now includes a dedicated chapter on sustainable procurement, setting social and environmental targets while also promoting human rights across OverIT’s value chain. In parallel, OverIT’s Code of Ethics strictly mandates adherence to human rights, explicitly banning forced and child labor. Mandatory adherence is required from all suppliers, customers, and partners, who must formally commit

to our OMC Framework (Italian Legislative Decree No. 231/2001) and Code of Ethics.

As an active participant in the UN Global Compact Network, OverIT aligns its strategies with universal principles on human rights, labor, environment, and anti-corruption. Our commitment is further validated by the SA 8000 certification, which reinforces our adherence to international standards and the Universal Declaration of Human Rights.

S2-3

Processes to remediate impacts and channels to concerns

Reflecting its low-risk profile, OverIT has opted not to implement a standalone reporting mechanism for value chain workers. Nevertheless, the Company ensures that all workers have access to multiple channels for reporting non-compliance, including the Whistleblowing Platform, the reporting channel for the SA 8000 certifying body (DNV), and the official

channel of the Social Accountability Initiative, which developed the standard. Comprehensive details on these reporting methods are transparently outlined in the publicly available Social Accountability and Equal Opportunity Policy available in the ‘Governance’ section of our corporate website. To date, no reports have been submitted.

S2-4 S2-5

Managing impacts and targets

To ensure continuous compliance with its SA 8000 certification, OverIT is committed to upholding its core principles by implementing dedicated key measures

including the establishment of a Social Performance Team and the development of the Sustainability Report.

Affected communities

ESRS 2 SBM-3 IRO-1

Affected communities IROs

OverIT’s solutions impact communities by safeguarding the continuous provision of essential services, including electricity, gas, water, transportation, and telecommunications.

IMPACT, RISKS AND OPPORTUNITIES

A key outcome of our double materiality assessment is OverIT’s ‘TechForAid’ program, which leverages the Company’s technical expertise and advanced software solutions to support humanitarian organizations. The program’s strategic significance is underscored by the oversight of the VP Humanitarian Aid.

This executive is a member of the Executive Management team, reporting directly to the CEO, and is actively involved in strategic decision-making. A key initiative currently being pursued under this program is our collaboration with the Italian Red Cross.

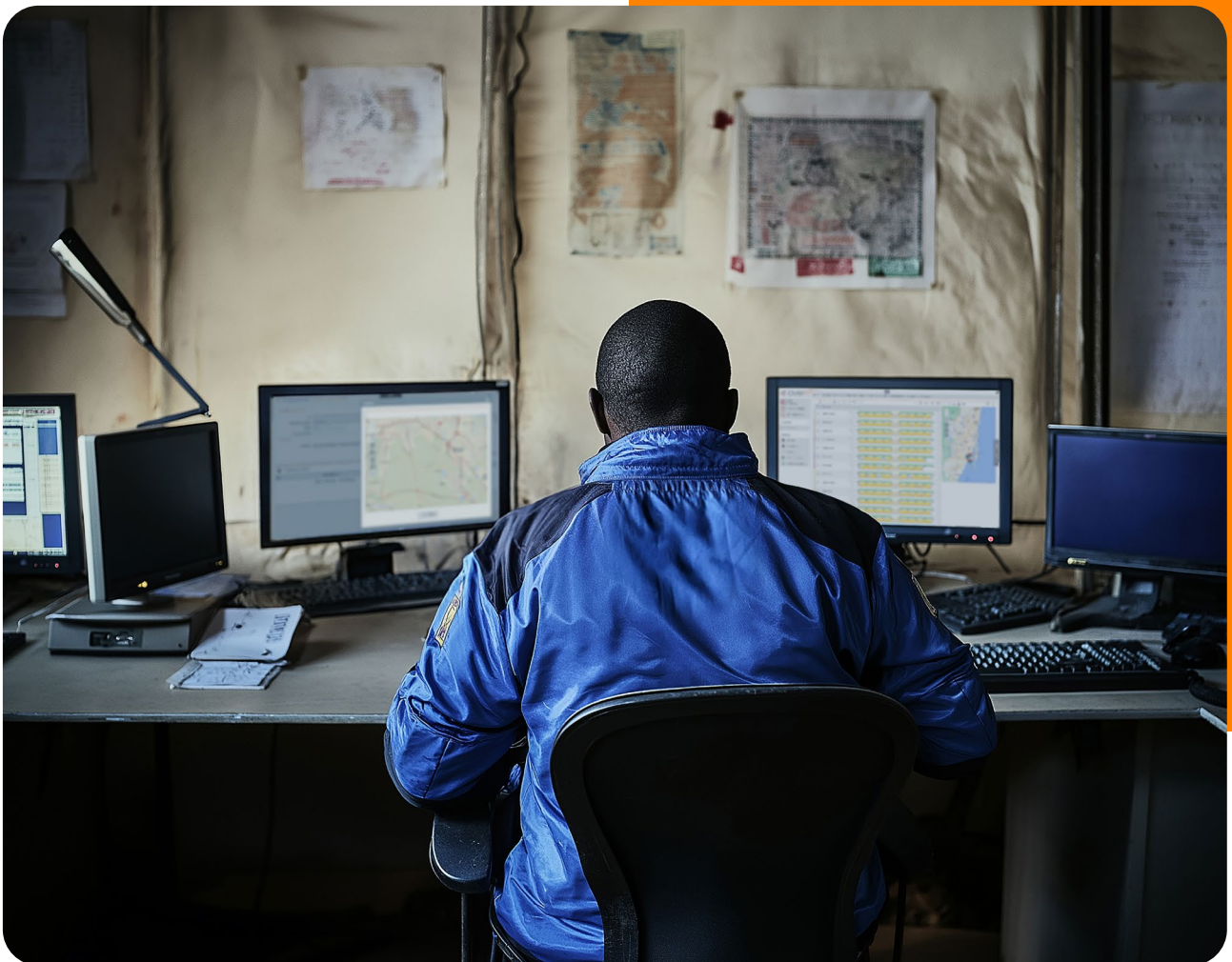
Description	Effect	Value chain location	Time horizon
Impact on local community development generated by humanitarian aid activities and initiatives for the affected community	Positive	Own operations	Medium and long-term

S3-1 S3-2

Policies and engagement

OverIT's Sustainability and Philanthropy Policy institutionalizes our commitment to support community-based organizations through skills-based corporate efforts. The Policy leverages OverIT's expertise and talent to assist NGOs and social initiatives, aligning with the UN's 17 SDGs, the UN Global Compact Principles, and ILO Declarations. While the CEO oversees implementation, the VP

Humanitarian Aid leads all operational activities. Current Policy updates forego direct community engagement, relying instead on the VP Humanitarian Aid's expertise and the competence of engaged NGOs. A Policy update is scheduled for 2026 to incorporate project developments. The full Policy is available in the 'Governance' section of our corporate website.



S3-4 S3-5

Managing impacts and future targets

In 2025, the TechForAid program, under the leadership of the VP Humanitarian Aid, formalized its partnership with the Italian Red Cross (Opera Local Committee) to digitize food surplus recovery. By implementing OverIT’s software to manage excess meal collection from cafeterias and local providers, the initiative provided the Opera Committee with real-time visibility and full transparency of stock levels at every stage. This digital transformation drove operational efficiency through dematerialization and provided unified coordination via a centralized scheduling system on a unified platform. The Opera Committee recovered 80 tons of surplus food in 2025, equivalent to € 240,000 in distributed value. This achievement was aided by the OverIT solution. For 2026, the objective is to scale this successful model from the Opera Committee to additional Red Cross chapters across Italy.

Parallel to these digital initiatives, OverIT participated in the ‘Ready for IT’ project, a humanitarian labor mobility project created by the United Nations High Commissioner for Refugees (UNHCR, the UN Refugee

Agency). This collaboration facilitated the hiring of a highly skilled IT professional from Uganda who successfully joined our Global Support team in Udine. This initiative led to OverIT receiving once again the UNHCR ‘Welcome Refugees’.

Looking ahead, shifting geopolitical landscapes and reduced funding for NGOs compel a fundamental transformation of the traditional humanitarian system and our TechForAid program. This strategic rethinking centers on two interconnected pillars: strengthening local economies and exploring innovative financial mechanisms.

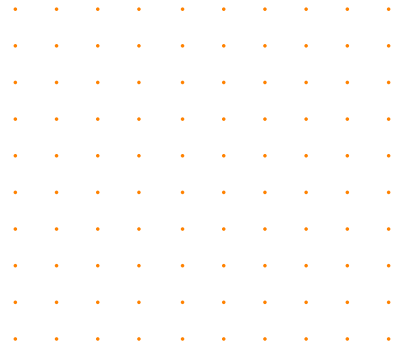
OverIT’s future objectives center on the creation of ecosystems with local actors to exchange expertise and best practices, alongside the expansion of our recruitment program for tech-skilled refugees globally. These efforts will be reinforced by internal awareness and training on humanitarian matters and participation in UNGM (United Nations Global Marketplace) tenders, this being the primary procurement portal connecting suppliers with over 30 UN organizations.



Empowering NEET, Refugees & Migrants



Croce Rossa Italiana



Consumers and end-users

ESRS2 SBM-3 IRO-1

Consumers and end-users IROs

OverIT’s software solution provides field workers, operators, and technicians across various industries with real-time access to critical operational data.

This information encompasses the precise location, status, and technical details of essential client assets, such as telecommunications, railways and energy grids. Due to the highly sensitive nature of this data, OverIT is committed to maintaining strict adherence to data security and privacy protocols.

IMPACT, RISKS AND OPPORTUNITIES

Managing access to critical operational data entails implications across several domains, including data security and privacy, business continuity, privacy management, supply chain resilience, and comprehensive global cybersecurity measures. Data security risks, if unmitigated, could result in operational, financial, and reputational disruptions.

While the direct impact of these risks on the end-user is assessed as low, their evaluation is essential within our broader organizational framework. Hence, OverIT maintains an exceptionally robust cybersecurity management system, to ensure its continued focus on this strategic topic.

Description	Effect	Value chain location	Time horizon
Impact from inadequate cybersecurity measures that compromise the confidentiality, integrity, or availability of customer information systems data	Negative	Own operations	Always

S4-1

Policies

OverIT maintains a comprehensive and integrated suite of policies addressing all critical aspects of data security and privacy. Both policy sets underwent a full update in 2025.

These include:

- o **Security:** a comprehensive suite of policies including cloud security, cryptographic controls, data classification, and log management, among other key pillars of our Information Security Management System framework;
- o **Privacy:** Privacy by Design, Data Breach Policy, and Data Subjects Rights Procedure.

All relevant regulatory frameworks are integrated into our policy architecture, underpinned by our ISO/IEC 27001 certification.

Held since 2022, this certification validates OverIT's systematic approach to managing sensitive company and client information.

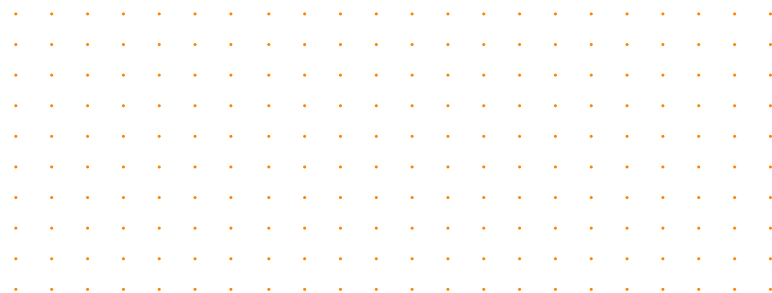
The CEO holds ultimate responsibility for Policy implementation. Operational oversight is managed by the Chief Information Security Officer (CISO), who directs Policy enforcement, security compliance, cybersecurity risk management, and coordinates incident response. The Legal Manager, in collaboration with the external Data Protection Officer (DPO), supervises all data management policies. Detailed cybersecurity information is available in the 'Cybersecurity' section of our corporate website. All relevant policies can also be accessed via the corporate intranet.

S4-3

Channels to raise concerns

A dedicated stakeholder reporting channel for cybersecurity concerns is accessible on our corporate website. Under the supervision of the CISO, all reported incidents are tracked, monitored and

investigated according to established procedures and best practices. While not a mandatory requirement for business partners, OverIT promotes the adoption of secure communication channels across its network.



S4-4 S4-5

Managing impacts and targets

OverIT prioritizes information security through a robust Information Security Management System. Our commitment is validated by a comprehensive suite of international standards, including UNI EN ISO 27001, SOC1 Type II, and SOC2 Type II reports. Furthermore, in 2023, OverIT secured UNI EN ISO 27017 and 27018 extensions for cloud-specific services and PII (Personally Identifiable Information) cloud data processing. This structure is underpinned by a dynamic business continuity plan and an effective data management system. Progress is systematically tracked, centralizing cybersecurity risk mitigation efforts and incorporating key insights from UNI EN ISO 27001 audits.

The Information Security Management System is led by the CISO and a specialized team, collaborating closely with the IT, Legal, and Sustainability departments. This cross-functional synergy reached a significant milestone in 2025, as these teams ensured rigorous compliance through the continuous monitoring of all security activities. A key testament to this integrated approach was the successful execution of combined audits in 2025 for both the UNI EN ISO 9001 (Quality Management), overseen by the Sustainability Manager, and the UNI EN ISO 27001 (Information Security) standards.

Within this framework, the cybersecurity, data privacy, and sustainability teams are driven by the consistent monitoring of technological advancements and the assessment of future objectives. Developed in strategic alignment with the Executive Management, these targets leverage comprehensive market research and specialized external consultancy.

To cultivate a pervasive security culture, OverIT conducts mandatory cybersecurity and data privacy training in multiple waves throughout the year, supplemented by simulated phishing campaigns to sharpen employee detection and reporting of sophisticated threats. By tailoring educational content to specific organizational roles, OverIT ensures that its workforce is uniquely equipped to mitigate cyber risks. The company maintains a steadfast commitment to achieving 100% workforce participation in these programs.

In 2025, OverIT completed a comprehensive gap analysis for the Network and Information Systems Directive 2 (NIS 2) to assess the directive's impact on both its internal operations and its broader client ecosystem. While the NIS 2 Directive does not mandate specific training requirements, our assessment confirmed that OverIT maintains a high degree of readiness and maturity in meeting the Directive's standards. This proactive stance ensures resilience, providing clients and partners with the verified assurance of a secure, compliant system. Looking ahead to 2026, OverIT remains dedicated to maintaining its UNI EN ISO 27001 certification and all current extensions, alongside its SOC 1 Type II, SOC 2 Type II and SOC 3 reports. A strategic move for 2026 is the completion of a comprehensive EU Cyber Resilience Act Gap Analysis establishing a clear roadmap to ensure full alignment with upcoming regulatory requirements. All cybersecurity initiatives are strictly integrated into our internal reporting frameworks, ensuring transparency, accountability, and robust risk management.



Chapter Five



Governance

G1 IRO-1 Business conduct IROs

G1-1, G1-3 Business conduct policies and corporate culture

G1-2, G1-6 Suppliers' relationship management and payment practices

G1-4 Corruption incidents

G1 IRO-1

Business conduct IROs

Ethical governance and robust business conduct are foundational to OverIT’s business model. This commitment is essential for cultivating enduring relationships with major enterprises and investors who increasingly prioritize adherence to relevant legislation and international guidelines.

IMPACTS

OverIT combats corruption, including favoritism and unethical practices, through its OMC Framework, thus ensuring transparency, accountability at every level of the organization. In parallel, it empowers its workforce to safely report irregularities, effectively mitigating legal and reputational risks.

Additionally, responsible supplier management, which integrates ESG standards into the qualification process, promotes supply chain sustainability for the benefit of all stakeholders.

Description	Effect	Value chain location	Time horizon
Impact resulting from corruption incidents in which the organization or its representatives are involved	Negative	Own operations	Long-term
Impact on the well-being of whistleblowers	Negative	Own operations	Long-term
Impact from monitoring ESG standards in the supply chain	Negative	Own operations	Long-term

RISKS

Effectively managing and mitigating potential risks in business conduct is paramount to OverIT’s operational continuity, brand reputation, and sustained success, particularly when serving large enterprise clients. The rapid speed of technological progress, coupled with a significant 36% surge in recurring revenues in 2025, has introduced a more complex risk landscape. The double materiality assessment underscores the heightened sensitivity to legal, economic, and reputational threats, specifically those stemming from potential Intellectual Property violations, contractual

breaches, and the strategic need of securing or maintaining third-party technology licenses. Continuous monitoring of the global regulatory landscape has highlighted a key risk related to the introduction of the European Union Artificial Intelligence Act (EU AI Act), which commenced its phased entry into force in early 2025. As this Act applies to companies utilizing Artificial Intelligence tools for professional purposes and in a professional capacity, OverIT has proactively initiated a comprehensive regulatory adaptation process through its OMC Framework.

Description	Value chain location	Time horizon
Risk of underestimating the costs of investments required to comply with increasingly stringent regulatory requirements	Upstream Own operations Downstream	Always
Economic and reputational risk from data breaches and IT security incidents, especially related to data privacy and property's violations	Upstream Own operations Downstream	Always
Legal, economic and reputational risk related to Intellectual Property infringements, breaches of contract, and the Company's need to obtain or maintain third-party technology licenses	Upstream Own operations Downstream	Always
Risk associated with the introduction of the European Union Artificial Intelligence Act (EU AI Act), which applies also to companies utilizing AI tools (deployers) in a professional capacity	Upstream Own operations Downstream	Always
Reputational and operational risks arising from disruptions caused by programming errors, server downtime, or cyberattacks	Upstream Own operations Downstream	Always
Reputational, legal, and strategic risks related to potential incidents of active or passive corruption involving the organization or its representatives	Upstream Own operations Downstream	Always
A lack of workforce diversity could pose a reputational risk, potentially straining relationships with investors	Own operations	Always

OPPORTUNITIES

OverIT's ESG performance represents a strategic opportunity, particularly in facilitating access to credit with ESG-linked covenants. The Company's exceptional ESG ratings serve as a leading indicator of organizational vitality for both current and prospective investors.

A primary benchmark of this success is our EcoVadis Platinum Medal, which OverIT has secured for two consecutive years. Furthermore, our commitment to a diverse, inclusive workforce enhances our reputational attractiveness and draws top-tier talents from all over the world.

Description	Value chain location	Time horizon
Opportunity to access credit or financing more easily or on better terms, driven by sustainable, transparent, and responsible business practices	Upstream	Medium and long-term
A diverse workforce can create a reputational opportunity by strengthening relationships with investors	Upstream	Medium and long-term

G1-1 G1-3

Business conduct policies and corporate culture

OverIT's robust OMC Framework is designed to manage and mitigate corporate liability risks identified through the materiality assessment. The Supervisory Body maintains oversight of this framework,

conducting annual audits to identify potential gaps and suggest future corrective actions to management.

CODE OF ETHICS, POLICIES, GENERAL AND SPECIAL PARTS

The OverIT OMC Framework comprises three core documents:

- Code of Ethics defines principles and behavioral standards of all stakeholders;
- the General Part details OverIT's governance and legal compliance structure, aligned with Italian law and international principles of organizational administrative responsibility;
- the Special Part provides a list of specific offenses, identifies sensitive organizational activities, and establishes clear risk mitigation guidelines and procedures for both employees and stakeholders.

Complementing these core documents is a comprehensive set of policies and procedures designed to operationalize the OMC Framework, with a primary focus on the Anti-Corruption and Conflict of Interest Policy.

The Code of Ethics, the General Part, and the Anti-Corruption and Conflict of Interest Policy are publicly accessible in the 'Governance' section of our corporate website, while the full framework documentation is available to all employees via the intranet.

WHISTLEBLOWING

OverIT fosters a culture of open communication and accountability, empowering all employees to confidently and anonymously report violations of its Code of Ethics, the OMC Framework, or applicable laws. This process is facilitated through a secure Whistleblowing Platform (<https://overit.whistleblowing.it/>) accessible on the corporate website.

Employees are informed of this confidential channel and alternative reporting methods (including the ANAC platform and email), through a mandatory e-learning course required for all staff, including new hires.

The Company ensures protection from retaliation for whistleblowers. This commitment is upheld by both the anonymity provided by the Whistleblowing Platform and the protection system established by the OMC Framework, as outlined in the Code of Ethics and related documents. Comprehensive guidance is available through a Whistleblowing Handbook on the corporate website.

Furthermore, all legal entities within the Group are mandated to adhere to the OMC Framework, while ensuring compliance with relevant local regulations based on their specific structure.

ACTIONS AND FUTURE TARGETS

To maintain and increase awareness of the OMC Framework, two new training campaigns on corporate liability were launched in 2025.

The first one, involving 100% of the workforce, introduced the core documents of the OMC Framework, including the Code of Ethics and both the Special and General Parts. The C-Suite in a separate, dedicated training session tailored to their specific roles.

The second wave featured micro-learning modules based on practical cases for teams managing high-risk activities from an anti-corruption perspective,

including Finance & Accounting, Controlling, Procurement, IT, Sales, Bid & Tender, Strategy & Transformation, Technology, Product, and CSG.

In 2026, OverIT plans to conduct a new comprehensive risk assessment across all business activities. This will also help the sustainability function update its evaluation of specific value chain risks. Given this assessment and the need to adapt to emerging regulations such as the EU AI Act, a substantial update to the OMC Framework's policies and procedures is highly likely.



G1-2 G1-6

Suppliers' relationship management and payment practices

OverIT's supplier qualification process prioritizes technical excellence and ethical integrity, with a strong focus on cybersecurity, data privacy, and the adoption of advanced technologies.

Furthermore, OverIT mandates strict adherence to global standards for quality, health and safety, environmental impact, and social accountability, specifically verifying compliance with UNI EN ISO 9001, 14001, SA 8000, and UNI/PdR 125 frameworks. The process also mandates specific contractual safeguards, including OverIT's right to audit its

suppliers. These clauses ensure that 100% of suppliers have reviewed the Code of Ethics, which is available on the corporate website and includes a dedicated section on supplier conduct. All suppliers, including small and medium enterprises (SMEs), are formally notified of payment terms through a Purchase Order, with electronic payments typically due 90 days from the end of the invoice month. Late payments account for less than 2% annually, and any adjustments to payment terms are communicated via certified email.

G1-4

Corruption incidents

OverIT is committed to robust compliance and ethical governance, enforcing a zero-tolerance policy for corruption. Throughout the reporting period,

the Company successfully maintained a record of zero confirmed corruption incidents, with no related convictions, fines, disciplinary actions, or legal cases.



Chapter Six



Appendix

GOV-4 Statement on sustainability due diligence

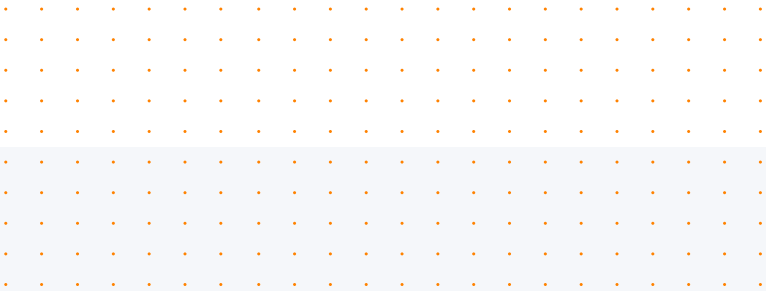
MDR-P Policy overview

ESRS Disclosure Index, IRO-2 EU legislation datapoints

GOV-4

Statement on sustainability due diligence

Core elements of sustainability due diligence	Sections
<p>a. Embedding sustainability due diligence in governance, strategy, and business model</p>	<p>GOV-1 Corporate Governance Bodies GOV-1 Oversight of sustainability IROs GOV-2 Sustainability matters addressed by management GOV-3 Incentive schemes SBM-3 Double materiality assessment</p>
<p>b. Engaging with affected stakeholders in all key steps of the sustainability due diligence</p>	<p>GOV-2 Sustainability matters addressed by management SBM-3 Double materiality assessment MDR-P Policy overview</p>
<p>c. Identifying and assessing adverse impacts</p>	<p>SBM-3 Double materiality assessment</p>
<p>d. Taking actions to address those adverse impacts</p>	<p>E1-3, E1-4 Actions and future targets E5-1, E5-2, E5-3 Policies, actions and future targets S1-4, S1-5 Managing impacts and future targets S4-4, S4-5 Managing impacts and future targets</p>
<p>e. Tracking the effectiveness of these efforts and communicating</p>	<p>The Sustainability Report FY2025 in its entirety will be made available to all stakeholders on the corporate website</p>



MDR-P

Policy overview

CODE OF ETHICS

The accountable Function for implementation is the Supervisory Body.

Description of key contents	Internationally recognized instruments	Availability
<ul style="list-style-type: none"> ○ Sets minimum standards for integrity based on international principles ○ Promotes legality, transparency, and fairness in all business activities ○ Prohibits any form of discrimination ○ Respects human and labor rights, banning forced labor, child labor, and irregular employment ○ Ensures workplace health and safety, complying with applicable regulations ○ Prevents conflicts of interest, guaranteeing impartial and transparent decision-making ○ Implements a sustainability-by-design approach, adopting low-impact practices ○ Condemns any form of corruption and anti-competitive practices ○ Ensures confidentiality of Company data ○ Fosters a corporate culture based on mutual respect and people’s empowerment ○ Ensures traceability and accuracy of financial and accounting operations ○ Promotes whistleblowing, protecting reporters from retaliation 	<ul style="list-style-type: none"> ○ The UN Guiding Principles on Business and Human Rights ○ The UN Declaration of Human Rights and the Convention on the Rights of the Child ○ ILO Conventions ○ EU Corporate Sustainability Reporting Directive (CSRD) ○ EU Taxonomy Regulation ○ General Data Protection Regulation (GDPR) 	<p>Corporate website Corporate Intranet</p>

OMC FRAMEWORK GENERAL PART

The accountable function for implementation is the Supervisory Board.

Description of key contents	Internationally recognized instruments	Availability
<ul style="list-style-type: none"> Establishes a structured compliance framework in line with Legislative Decree 231/2001 Prevents legal violations by defining clear internal procedures and control mechanisms Ensures transparency, accountability, and ethical behavior across all business operations Implements a structured whistleblowing system Identifies and mitigates legal and operational risks through a risk-based management approach 	<ul style="list-style-type: none"> Italian Legislative Decree No. 231/2001 Italian Legislative Decree No. 24/2023 OECD Convention on Bribery 	Corporate Intranet

OMC FRAMEWORK SPECIAL PART

The accountable function for implementation is the Supervisory Board.

Description of key contents	Internationally recognized instruments	Availability
<ul style="list-style-type: none"> Defines compliance measures in accordance with Legislative Decree 231/2001 to prevent corporate liability Implements risk-mitigation protocols, including internal controls and audit procedures Establishes clear disciplinary measures to address violations and ensure compliance Ensures alignment with international anti-corruption laws (OECD Convention on Bribery) Requires strict financial controls to prevent illicit transactions and fund mis 	<ul style="list-style-type: none"> Italian Legislative Decree No. 231/2001 OECD Convention on Bribery 	Corporate website Corporate Intranet

ANTICORRUPTION AND CONFLICT OF INTEREST POLICY

The accountable Function for implementation is the Chief Legal Officer.

Description of key contents	Internationally recognized instruments	Availability
<ul style="list-style-type: none"> Establishes a framework to prevent corruption and conflicts of interest Prohibits bribery, corrupt practices, and undue influence in all company activities Defines clear rules for gifts and invitations and regulates representation expenses Mandates the identification, management, and reporting of potential conflicts of interest Requires transparency in sponsorship activities Implements strict compliance measures, including oversight by the Supervisory Board 	<ul style="list-style-type: none"> Italian Legislative Decree No. 231/2001 	<ul style="list-style-type: none"> Corporate website Corporate Intranet

QUALITY AND ENVIRONMENT POLICY

The accountable Function for implementation is the Sustainability Manager.

Description of key contents	Internationally recognized instruments	Availability
<ul style="list-style-type: none"> Commits to environmental responsibility by integrating sustainability into its business operations Reduces environmental impact through energy-efficient facilities, fleet electrification, and waste management Encourages low-impact mobility, promoting remote work and public transportation 	<ul style="list-style-type: none"> UNI EN ISO 14001 UNI EN ISO 9001 Italian Legislative Decree No. 231/2001 	<ul style="list-style-type: none"> Corporate website Corporate Intranet

SOCIAL ACCOUNTABILITY AND EQUAL OPPORTUNITY POLICY

The accountable Function for implementation is the Equal Opportunity Committee.

Description of key contents	Internationally recognized instruments	Availability
<ul style="list-style-type: none"> Ensures fair labor practices, prohibiting discrimination, forced labor, and child labor Promotes workplace equity, fostering equal opportunities Guarantees a safe and respectful environment, preventing harassment and misconduct Supports anonymous whistleblowing Commits to ethical business conduct 	<ul style="list-style-type: none"> Italian Legislative Decree No. 24/2023 Italian Legislative Decree No. 231/2001 Italian Legislative Decree No. 101/2018 Italian Law 300/1970 	Corporate website Corporate Intranet

SUSTAINABILITY AND PHILANTHROPY POLICY

The accountable Function for implementation is the Sustainability and Philanthropy Steering Committee.

Description of key contents	Internationally recognized instruments	Availability
<ul style="list-style-type: none"> Supports community engagement, collaborating with NGOs and local institutions Promotes ethical philanthropy Encourages corporate volunteering, leveraging employee expertise for social good 	<ul style="list-style-type: none"> Italian Legislative Decree No. 117/2017 (Italian Third Sector Code) Italian Legislative Decree No. 231/2001 	Corporate website Corporate Intranet

WHISTLEBLOWING PROCEDURE

The accountable Function for implementation is the Chief Legal Officer (CLO).

Description of key contents	Internationally recognized instruments	Availability
<ul style="list-style-type: none"> Provides a secure framework for reporting ethical and legal violations Ensures confidentiality, protecting whistleblowers from retaliation Allows anonymous reporting through dedicated internal channels 	<ul style="list-style-type: none"> Italian Legislative Decree No. 117/2017 (Italian Third Sector Code) Italian Legislative Decree No. 231/2001 	Corporate Intranet

WHISTLEBLOWING HANDBOOK

The accountable Function for implementation is the Chief Legal Officer (CLO).

Description of key contents	Internationally recognized instruments	Availability
<ul style="list-style-type: none"> Expands eligibility for reporting to include candidates, probationary workers, and former employees Ensures timely feedback and monitoring, with clear investigation protocols Includes external reporting channels 	<ul style="list-style-type: none"> Italian Legislative Decree No. 117/2017 (Italian Third Sector Code) Italian Legislative Decree No. 231/2001 	Corporate website Corporate Intranet

SECURITY BY DESIGN POLICY

The accountable Function for implementation is the Chief Information Security Officer (CISO).

Description of key contents	Internationally recognized instruments	Availability
<ul style="list-style-type: none"> Ensures the highest standards of information security and data protection Integrates data security from the design phase Implements risk-based security measures Mandates continuous monitoring and vulnerability assessments, including penetration testing and incident management 	<ul style="list-style-type: none"> UNI EN ISO 27001 GDPR 	Corporate Intranet

DATA BREACH POLICY

The accountable Function for implementation is the Chief Information Security Officer (CISO) and Data Protection Officer (DPO).

Description of key contents	Internationally recognized instruments	Availability
<ul style="list-style-type: none"> Defines a structured process for detecting, assessing, and responding to personal data breaches Ensures compliance with GDPR Implements preventive and monitoring measures to detect and mitigate security incidents 	<ul style="list-style-type: none"> UNI EN ISO 27001 GDPR 	Corporate Intranet

DATA SUBJECTS RIGHTS PROCEDURE

The accountable Function for implementation is the Chief Information Security Officer (CISO) and Data Protection Officer (DPO).

Description of key contents	Internationally recognized instruments	Availability
<ul style="list-style-type: none"> Ensures compliance with GDPR Grants individuals control over their personal data Protects data subjects from discrimination or retaliation 	<ul style="list-style-type: none"> UNI EN ISO 27001 GDPR 	Corporate Intranet

HUMAN RESOURCES PROCEDURE

The accountable Function for implementation is the Chief People Officer.

Description of key contents	Internationally recognized instruments	Availability
<ul style="list-style-type: none"> Ensures fair, transparent, and non-discriminatory recruitment Supports employee development through structured career paths, performance reviews, and training programs Implements a Location Flexible Policy, allowing remote work within Italy Ensures compliance with labor laws and workplace safety standards, including health surveillance and risk prevention Provides structured misconduct reporting and whistleblowing channels 	<ul style="list-style-type: none"> Italian Legislative Decree No. 231/2001 UNI PdR 125/2022 UNI EN ISO 9001 SA 8000 GDPR 	Corporate Intranet

ESRS Disclosure Index, IRO-2 EU legislation datapoints

Disclosure Requirement	Data point	SFDR*	Pillar 3	Benchmark regulation	EU Climate Law	Page
ESRS BP-1	General requirements for sustainability reporting					12
ESRS BP-2	Disclosure on specific circumstances					13
ESRS 2 GOV-1	Board's gender diversity					14
ESRS 2 GOV-1	Percentage of board members who are independent					14
ESRS GOV-1	Role of governance, management, and control bodies	x	x			14-16
ESRS GOV-2	Information provided to governance, management, and control bodies and sustainability matters addressed by them		x			19
ESRS GOV-3	Integration of sustainability performance in incentive systems					19
ESRS GOV-4	Disclosures on due diligence duty					86
ESRS GOV-5	Risk management and internal controls on sustainability reporting					20
ESRS SBM-1	Strategy, business model, and value chain					21-24
ESRS SBM-2	Interests and views of stakeholders					26

Disclosure Requirement	Data point	SFDR*	Pillar 3	Benchmark regulation	EU Climate Law	Page
ESRS SBM-3	Relevant impacts, risks, and opportunities and their interaction with strategy and business model					26-28
ESRS IRO-1	Description of processes to identify and assess relevant impacts, risks, and opportunities					31-41
ESRS IRO-2	ESRS disclosure requirements covered by the Company's sustainability statement					94
MDRT-T	Monitoring the effectiveness of policies and actions through targets					17-19
ESRS E1-1	Transition plan to reach climate neutrality by 2050					35
ESRS E1-1	Undertaking excluded from Paris-aligned Benchmarks		x	x		35
ESRS E1-4	GHG Emission reduction targets	x	x	x		36
ESRS E1-5	Energy consumption from fossil sources disaggregated by sources	x				36-37

Disclosure Requirement	Data point	SFDR*	Pillar 3	Benchmark regulation	EU Climate Law	Page
ESRS E1-5	Energy consumption and mix	x				37
ESRS E1-5	Energy intensity associated with activities in high climate impact sectors	x				37
ESRS E1-6	Gross Scope 1,2,3 and Total GHG Emissions	x	x	x		38-39
ESRS E1-6	Gross GHG Emissions Intensity	x	x			38-41
ESRS E1-7	GHG removals and carbon credits				x	42
ESRS E1-8	Internal carbon pricing					42
ESRS E1-9	Exposure of the benchmark portfolio to climate-related physical risks			x		Not relevant
ESRS E1-9	Disaggregation of monetary amounts by acute and chronic physical risk		x			Not relevant
ESRS E1-9	Location of significant assets at material physical risk		x			Not relevant
ESRS E1-9	Breakdown of the carrying value of its real estate assets by energy-efficiency classes		x			Not relevant

Disclosure Requirement	Data point	SFDR*	Pillar 3	Benchmark regulation	EU Climate Law	Page
ESRS E1-9	Degree of exposure of the portfolio to climate-related opportunities			x		Not relevant
ESRS S1-1	Human rights policy commitments	x				49
ESRS S1-1	Sustainability due diligence policies on issues addressed by the fundamental ILO Conventions 1 to 8		x			49
ESRS S1-1	Processes and measures for preventive trafficking in human beings	x				49
ESRS S1-1	Workplace accident prevention policy or management system	x				49
ESRS S1-3	Grievance/complaints handling mechanisms	x				51
ESRS S1-14	Number of fatalities and number and rate of work-related accidents	x		x		62
ESRS S1-14	Number of days lost to injuries, accidents, fatalities or illness	x				62
ESRS S1-16	Unadjusted gender pay gap	x		x		59-60
ESRS S1-16	Excessive CEO pay ratio	x				61-62

Disclosure Requirement	Data point	SFDR*	Pillar 3	Benchmark regulation	EU Climate Law	Page
ESRS S1-17	Incidents of discrimination	x		x		64
ESRS S1-17	Non-respect of UNGPs on Business and Human Rights and OECD Guidelines	x				Not relevant
ESRS S2 SBM3 - S2	Significant risk of child labor or forced labour in the value chain	x				67
ESRS S2-1	Human rights policy commitments	x				67
ESRS S2-1	Policies related to value chain workers	x		x		67
ESRS S2-1	Non-respect of UNGPs on Business and Human Rights and OECD Guidelines	x		x		Not relevant
ESRS S2-1	Sustainability due diligence policies on issues addressed by the fundamental ILO Conventions 1 to 8					67
ESRS S2-4	Human rights issues and incidents connected to its upstream and downstream value chain	x				67
ESRS S3-1	Human rights policy commitments	x				67

Disclosure Requirement	Data point	SFDR*	Pillar 3	Benchmark regulation	EU Climate Law	Page
ESRS S3-1	Non-respect of UNGPs on Business and Human Rights and OECD Guidelines	x		x		69
ESRS S3-4	Human rights issues and incidents	x				70
ESRS S4-1	Policies related to consumers and end-users	x				69
ESRS S4-1	Non-respect of UNGPs on Business and Human Rights and OECD Guidelines	x		x		Not relevant
ESRS S4-4	Human rights issues and incidents	x				Not relevant
ESRS G1-1	United Nations Convention against Corruption	x				80
ESRS G1-1	Protection of whistleblowers	x				81
ESRS G1-4	Fines for violation of anti-corruption and anti-bribery laws	x		x		82
ESRS G1-4	Standards of anti-corruption and anti-bribery	x				81

* Sustainable Finance Disclosures Regulation (SFDR): it is a Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector.

