



SUSTAINABILITY
REPORT
2024

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Letter to Stakeholders



Pierpaolo Bergamo
Chief Executive Officer

Dear Stakeholders,

I am pleased to share with you OverIT’s Sustainability Report for 2024. The year 2024 was one of both challenges and achievements. Despite the uncertain economic landscape, we delivered growth and margins - a testament to the effectiveness of our Go-To-Market strategy and our focus on becoming a strategic partner for large enterprises in linear asset management and mission-critical operations.

Our growth was further propelled by the outstanding performance of our employees, who consistently delivered exceptional results alongside our partners and clients.

Sustainability has become an integral part of our business strategy. In 2024, we undertook our first year of reporting according to the Corporate Sustainability Reporting Directive (CSRD), building upon the partial pre-implementation of our double materiality assessment in 2023. Notably, we are adopting the new European Sustainability Reporting Standards (ESRS) despite no current obligation to do so, underscoring our proactive approach to sustainability and our aim to the highest market practice.

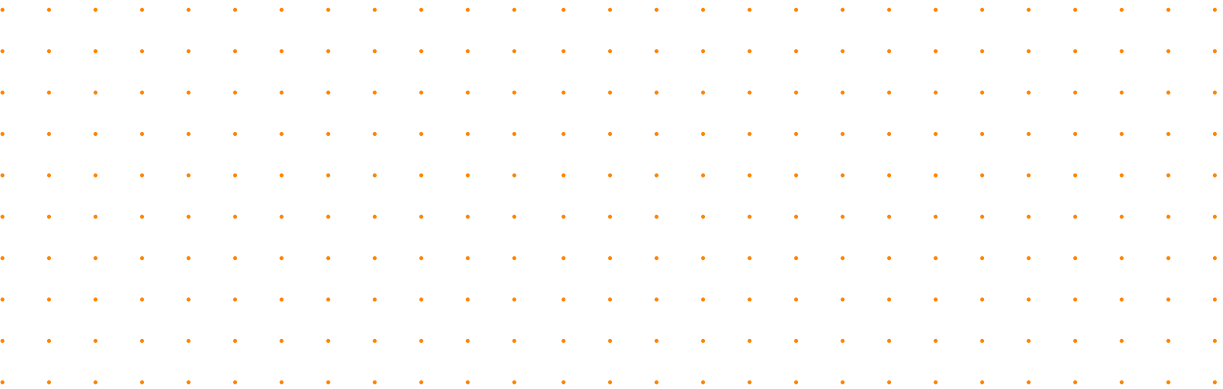
We believe that robust sustainability reporting is not just a regulatory requirement but a drive to be a better company. As such, we have embedded sustainability principles into our core operations, earning important certifications, such as SA 8000 for social accountability and the “UNI” PdR 125

for equal opportunity, in addition to our existing UNI EN ISO 9001, UNI EN ISO 14001, and UNI EN ISO 27001 certifications.

Our commitment to the highest international ESG standards has been recognized with the EcoVadis Platinum Medal, an achievement we are immensely proud of. Furthermore, we have observed that sustainability is acquiring growing strategic relevance in customer tender processes, underscoring its importance in today’s business landscape.

Looking ahead to 2025, we are confident that we will further capitalize on the positive trends from 2024 will continue to invest in sustainable growth. We anticipate increased operational improvements in our North American region and sustained strong growth in our international operations.

Together, we will continue to create long-term value for all.





Executive Summary

About OverIT

OverIT ('the Company') is a leading provider in software solutions for Field Service Management (FSM), Field Collaboration, Mobile applications, and Geographic Information Systems (GIS). With 25 years of expertise, OverIT serves major businesses in:



OverIT is recognized by premier global advisory and consulting organizations as a leading FSM and Field Collaboration vendor.

Deploying innovative technology like Augmented Reality and Machine Learning, OverIT fosters smarter workflows and maximizes success for large enterprises. OverIT's cutting-edge technology and ability to deliver at scale is backed by Bain Capital and NB Renaissance. Over 300 clients are increasing daily efficiencies in linear asset management, with over 200,000 of field workers being dispatched daily, and leveraging field collaboration in their mission-critical operations.

OverIT's ambition is clear and resolute: to become a world-class Software as a Service (SaaS) Company, establishing leadership in the FSM software market. The Company's business model, combined with its focus on sustainability, supports this ambitious target. As an emerging global leader in technology, OverIT is dedicated to operating with a deep sense of responsibility towards both people and the planet, seamlessly integrating Environmental, Social, and Governance (ESG) principles into its growth strategy.



This steadfast commitment, combined with its adherence to the highest standards of sustainability, has earned OverIT the prestigious Platinum Medal for 2024 from EcoVadis, the world's most renowned and widely recognized platform for sustainability ratings.



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Our strategy

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Methodology

BP-1

Basis for preparation

OverIT S.p.A. is the Italian parent company of an international group, fully controlling foreign local entities. It manages administration and other staff functions for its subsidiaries: OverIT U.K. LTD (UK), OverIT International Inc. (USA), and OverIT G.m.b.H. (Germany), which operate under its direction, primarily focusing on activities pertaining the sales cycle. Collectively, they form the OverIT Group, also only ‘OverIT’ or ‘Group’.

The Sustainability Report for OverIT Group has been prepared on a consolidated basis with the same scope as the Financial Statement. It covers the parent company, OverIT S.p.A., and foreign local entities fully controlled by it.

The Sustainability Report addresses the main value chain of OverIT, including the impacts, risks and opportunities identified in upstream, downstream, and own operations. The scope of policies, actions, metrics, and targets issued by OverIT is consistent across all areas and is disclosed in this document.

BP-2

Disclosures in relation to specific circumstances

OverIT is committed to ensuring transparency and consistency in its sustainability reporting. This section outlines the key methodological principles applied in alignment with the European Sustainability Reporting Standards (ESRS) framework.

TIME HORIZONS

The time horizons considered in this reporting align with those applied in the Financial Statement and are in line with the ESRS Standards. The short-term corresponds to the reporting period in OverIT’s Financial Statement, covering one year. The medium-term extends from the end of the short-term up to five years, while the long-term refers to a period exceeding five years. An impact, opportunity, or risk that is deemed perpetually possible, or actively occurring, will be classified as such.

EXTERNAL REVIEW

For the current year, the Sustainability Report remains voluntary for OverIT; therefore, limited assurance by external auditors is not required. Nevertheless, the Sustainability Report is still submitted to the Board of Directors for approval, alongside the Financial Statement, on March 24, 2025.

USE OF ESTIMATES

Where estimates have been used, they have been disclosed in the accounting principles, referring to material metrics.

CHANGES IN REPORTING OR REPORTING ERRORS

This is OverIT’s third Sustainability Report overall and the first to align with ESRS framework. The previous reports, covering fiscal years 2022 and 2023, were prepared on a consolidated basis in accordance with the Global Reporting Initiative (GRI) Standards. Consequently, the methodological changes in this report, compared to previous ones, result from the transition from the GRI Standards to the ESRS framework.

HISTORICAL DATA

Where applicable, the Company provides data from previous years, ensuring comparability only when it has been collected using consistent accounting principles.



Corporate and Sustainability Governance

GOV-1

Corporate Governance Bodies

OverIT is governed by a set of corporate bodies responsible for overseeing its strategic direction, operations, and ethical standards, ensuring transparency, accountability, and the protection of stakeholders’ interests.

SHAREHOLDERS’ GENERAL MEETING

The Shareholders’ General Meeting is the decision-making body, representing the collective ownership of OverIT S.p.A. It consists of a representative of OverIT HoldCo SARL, the formal entity appointed by Bain Capital and NB Renaissance to oversee the Group, the members of the Board of Directors and the Board of Statutory Auditors.

Its responsibilities include approving the Financial Statement and appointing the members of the Board of Directors and the Board of Statutory Auditors, and determining the overall direction of the Company. Details on composition, gender representation, terms of office, and executive or non-executive status of this governing body are provided in the following individual descriptions.

BOARD OF DIRECTORS

The Board of Directors (‘Board’) of OverIT S.p.A. is the highest governing body of the Group and is composed of five members, including four senior managers equally representing Bain Capital and NB Renaissance, and the Chief Executive Officer (CEO) of OverIT, who serves as Chairperson of the Board.

Among these members, only the CEO is part of the Executive Management team. Currently, the Board is composed 100% of male members and does not include any independent members.

The Board supervises the Executive Management team to ensure long-term value creation for the benefit of the Company’s stakeholders and is empowered to undertake any necessary actions to fulfill the corporate purpose, except those reserved by law to the Shareholders’ General Meeting.

Pursuant to the Italian Civil Code, the Board has delegated some management powers to the CEO, the Chief Financial Officer (CFO), the Chief People Officer, the Chief Operating Officer, the Senior Vice President Sales Europe, Middle East, and Africa (EMEA) region, as well as in the Latin America (LATAM) region, and the Senior Vice President Sales and Country Leader Italy.

The current members of the Board were appointed on April 28, 2022, and will serve until the approval of the Financial Statement for the year ending December 31, 2024.

Gender	Age	Members
Female	Under 30 years old	-
	30-50 years old	-
	Over 50 years old	-
Male	Under 30 years old	-
	30-50 years old	3 Directors
	Over 50 years old	President, 1 Director

SUPERVISORY BODY

Since 2021, OverIT has adopted a comprehensive Organization, Management, and Control Framework (‘OMC Framework’) to prevent potential misconduct, including conflicts of interest, corruption and other criminal activity.

The OMC Framework aligns with the requirements of Legislative Decree No. 231/2001 and its amendments, which regulate corporate liability in Italy.

In compliance with this regulation, OverIT has appointed a Supervisory Body to oversee the proper maintenance of the OMC Framework.

The Supervisory Body is composed of two members:

one internal executive, and one external expert in corporate liability. The Supervisory Body holds autonomous powers of initiative and investigation, conducts internal audits, and monitors the ongoing implementation and improvement of the OMC Framework. The Supervisory Body meets regularly with OverIT executives to review operations and assess compliance.

The current members of the Supervisory Body were appointed on April 28, 2022, and will serve until the approval of the Financial Statement for the year ending December 31, 2024.

Gender	Age	Members
Female	Under 30 years old	-
	30-50 years old	Internal executive
	Over 50 years old	-
Male	Under 30 years old	-
	30-50 years old	Chair
	Over 50 years old	-

BOARD OF STATUTORY AUDITORS

As per legal requirements, the Board of Statutory Auditors monitors adherence to corporate governance and regulatory compliance, with a specific focus on the principles of proper financial administration and accounting. Additionally, an external audit firm conducts quarterly accounting audits as mandated.

The Board of Statutory Auditors is composed of five external non-executive members, who were appointed on April 28, 2022, and will be in charge until the approval of the Financial Statement as of December 31, 2024.

Gender	Age	Members
Female	Under 30 years old	-
	30-50 years old	-
	Over 50 years old	Standing Auditor
Male	Under 30 years old	-
	30-50 years old	Substitute Auditor
	Over 50 years old	Chair, Standing Auditor, Substitute Auditor

EXECUTIVE MANAGEMENT

OverIT’s Executive Management team, consisting of 13 executives as of December 31, 2024, is responsible for the day-to-day operations and execution of the strategic direction set by the Board of Directors. The Executive Management team holds regular informal meetings with the Board (Monthly Business Review) to review the Company’s financial performance, discuss key metrics, assess progress

on strategic goals, and address emerging challenges and commercial opportunities. The Executive Management team also provides updates on ongoing projects, market trends, and any potential risks, ensuring that investors are informed about the Company’s overall business health and outlook. The CEO appoints the members of the Executive Management team who do not have a fixed term.

Gender	Age	Members
Female	Under 30 years old	-
	30-50 years old	1 Executive
	Over 50 years old	1 Executive
Male	Under 30 years old	-
	30-50 years old	9 Executives
	Over 50 years old	2 Executives

GOV-1

Oversight of sustainability IROs

Responsibility for overseeing the impacts, risks and opportunities (IROs) related to sustainability is entrusted to the CEO and the Executive Management team.

MANAGEMENT RESPONSIBILITIES

Regarding sustainability-related IROs, the CEO leads sustainability initiatives, drawing on the expertise of the Chief Legal Officer and Sustainability Manager. This core team works closely with the CFO, Chief People Officer, and other executives throughout this process.

The Legal and Sustainability department is responsible for developing and implementing the strategy for managing sustainability-related IROs, ensuring compliance with all applicable ESG reporting standards. Additionally, the Legal and Sustainability department provides guidance on relevant governance structures, policies, and procedures.

As part of ensuring the Company’s financial health and providing insights into the impact of business decisions, the CFO plays a key role in the financial materiality process for sustainability reporting. It assesses risks and opportunities linked to sustainability and is essential for collecting sustainability data for reporting purposes. The Chief People Officer collaborates on disclosures related to social matters concerning the Company’s workforce, including data on employees and social initiatives, and supports programs impacting the workforce. Final decisions on IROs are made by the CEO in accordance with the Board.

COMMITTEE FOR EQUAL OPPORTUNITY

Established in 2024, the Committee for Equal Opportunity promotes equal access to employment and career development opportunities for all employees, aligning with the guidelines of the Italian certification UNI/PdR 125 for equal opportunity and gender equality. This Committee is composed of both executive and non-executive members, including the CEO, Chief Legal Officer, Chief People Officer, Sustainability Manager, and Global Human Resources Operations Director. The Board has formally acknowledged the establishment of the Committee.

SOCIAL PERFORMANCE TEAM

This operational team ensures compliance with key aspects of the SA 8000 standard for labor rights and workplace health and safety. It includes workers’ safety representatives, the Chief People Officer, and other members designated from the Human Resources (HR) department, as well as the Legal and Sustainability department.

SUSTAINABILITY AND PHILANTHROPY
STEERING COMMITTEE

The Sustainability and Philanthropy Steering Committee is responsible for overseeing the screening and selection of sustainability and philanthropy projects, assessing their associated risks and opportunities.

It is led by the Vice President (VP) Humanitarian Aid, and includes the CEO, and the Sustainability Manager. The VP Humanitarian Aid regularly engages with other members of the Executive Management team to track the progress and effectiveness of ongoing initiatives.

EXPERTS AND SKILLS

The Board ensures access to necessary sustainability expertise by relying on two highly specialized professionals from Bain Capital and NB Renaissance.

refining sustainability strategies, recommending tools, and ensuring alignment with investors’ priorities. The Sustainability Manager receives ongoing training, including programs provided by Bain Capital and NB Renaissance. When additional expertise is required, the Sustainability Manager consults external advisors. These advisors provide guidance on sustainability reporting, double materiality assessment, and compliance with ESRS standards, while external consultants assist with management matters, certifications, and carbon footprint calculations.

OverIT’s CEO works closely with the Chief Legal Officer and Sustainability Manager to oversee the ESG agenda, with responsibility for analyzing IROs and implementing the sustainability plan, while regularly consulting with other executives for strategic direction and support. ESG Partners and Directors from Bain Capital and NB Renaissance actively contribute to

GOV-2

Sustainability matters addressed
by the management

The Board receives annual updates on the Company’s sustainability performance through the formal approval of the Sustainability Report. OverIT’s Executive Management team has embedded impacts, risks, and opportunities into the Company’s 2023-2025 Sustainability Plan. This plan was developed following a comprehensive gap analysis and ESG-driven strategic planning. The Company has prioritized obtaining certifications in UNI EN ISO

14001 for environmental management, SA 8000 for social accountability, and UNI/PdR 125 for equal opportunity, all of which are increasingly required by clients to gain a competitive edge in tenders and supplier qualification processes. Achieving these certifications has facilitated the integration of ESG criteria into key business processes, including procurement and supplier qualification.

GOV-3

Incentives schemes

As of 2024, OverIT does not have formal incentive programs linked to specific sustainability performance targets.

However, the Company is currently assessing the potential implementation of such programs in 2025.

GOV-5

Sustainability reporting risk management

Sustainability risks at OverIT primarily concern ethical business management, workforce social impact, and, to a lesser extent, climate change. Business conduct is maintained through the OMC Framework and overseen by the Supervisory Body. On social and environmental aspects, a partial pre-implementation of the double materiality assessment was conducted in 2023, involving Executive Management and analyzing financial materiality to strengthen ESG risk evaluation.

This assessment was further refined in 2024. Sustainability data and reporting risks are managed through ongoing engagement with data owners and Executive Management. While no dedicated Risk, Compliance, and ESG Committee is in place, compliance teams meet at least monthly to monitor activities and make strategic decisions.

Information on the Statement on Sustainability Due Diligence and a Policy overview are provided in table format in the Appendix section.

Our strategy

SBM-1

Strategy, business model, and value chain

As a leading FSM software provider, OverIT specializes in complex maintenance for linear assets and mission-critical industries, serving major companies in Energy & Utility, Oil & Gas, Telecommunication, and Transportation. This entails lifecycle management of technical systems like gas and electricity lines, roads, railroad tracks, pipelines, and tunnels.

Most of the workforce is based in Italy, where software development, application maintenance, management, and staff activities take place. A portion of the Executive Management team, with expertise in product, technological engineering, and sales, is based in the United States, one of the Company’s strategic target geographies. Others are based in the UK. A legal entity is registered in Germany, but it had no employees in 2024, as was also the case in 2023. Therefore, it is not included in the geographical reporting.

Number of employees by country (headcount)	2024	2023
Italy	581	575
United Kingdom	3	6
United States of America	12	16
Total number	596	597

NEXTGEN PLATFORM

At the core of OverIT’s offering is the NextGen Platform, a highly configurable FSM software solution designed to optimize linear asset management operations, including dispatching, technician mobilization, and preventive maintenance. The NextGen Platform consists of the three following products:

NextGen FSM

It is a module featuring advanced functionalities and seamless integration with Customer Relationship Management (CRM), Enterprise Resource Planning (ERP), Asset Management, Geographic Information Systems (GIS), and the Internet of Things (IoT), this module supports customer service, asset maintenance, scheduling, dispatch, and mobile empowerment;

NextGen Field Collaboration

It is a technology solution enabling voice debriefing via hands-free devices, 3D GIS in Augmented Reality, and remote expert assistance, enhancing workforce knowledge transfer;

NextGen Geo

It is a new module launched in 2024 and designed for linear asset industries, integrating advanced geospatial capabilities into mission-critical operations.

Thanks to its advanced capabilities, the OverIT NextGen Platform supports sustainability mainly by reducing greenhouse gas (GHG) emissions. Optimized routing minimizes fleet mileage, while enhanced field collaboration and improved first-time fix rates reduce unnecessary site visits. Additionally, the NextGen Platform supports environmental risk mitigation through predictive maintenance and promotes digital transformation by replacing paper-based processes.

SAAS EVOLUTION

OverIT is transitioning from a system integrator to a SaaS business model to strengthen its role as a trusted digital partner in mission-critical operations. This shift enhances the Company's ability to adapt to the evolving FSM landscape, seamlessly integrate advanced technologies, and deliver more consistent, efficient services. The subscription-based, cloud-hosted approach ensures uninterrupted access while enabling sustained investment, market expansion, and a broader global presence.

OverIT structures its entire strategy and goal-setting process through the 'V2MOM' framework, which defines Vision, Values, Methods, Obstacles, and Measures to guide strategic decision-making. The corporate V2MOM is accessible to all employees via the corporate intranet, ensuring alignment across the organization.

SALES CHANNELS AND GLOBAL EXPANSION

OverIT reaches potential clients through multiple channels: direct contact by the sales network, engagement via a selected partner ecosystem, or participation in tenders and competitive bids issued by clients. Each of these channels is managed by a dedicated team.

OverIT boasts a robust client base in Italy and a strong presence across Europe, North America, and Latin America, with significant operations in key markets including the UK, Greece, France, Spain, and Austria. In 2024, OverIT further solidified its growth in North America by finalizing a major deal with a leading gas distribution company in Southern California, building on a previous successful agreement in the San Diego area. This global expansion continued with the acquisition of a key client in the DACH region (Germany, Austria, and Switzerland). Importantly, OverIT faces no market restrictions, allowing its solutions to be applied seamlessly across all regions.

SUPPLIERS AND PARTNERS' ECOSYSTEM

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 Cloud Platform. These collaborations are complemented by specialized consultancies to enhance internal processes and ensure compliance with industry standards.

In addition, OverIT operates within a broader ecosystem of strategic partnerships, with key players such as Engineering Ingegneria Informatica, Almaviva, and Siemens Smart Infrastructure. These partners are crucial to both the distribution and continuous enhancement of OverIT's software solutions, generating more than 20% of the Company's pipeline and approximately 30% of its revenue.

The partnership with Engineering Ingegneria Informatica is built on collaboration in technologies like GIS, Machine Learning, and route optimization to improve Field Service Management. Through collaboration with Almaviva, OverIT's NextGen Platform integrates seamlessly with the partners' platform, delivering comprehensive solutions for the infrastructure and transportation sectors. Additionally, the collaboration with Siemens Smart Infrastructure combines expertise in grid management with OverIT's Augmented Reality technology, offering technicians real-time, interactive guidance.

SUSTAINABILITY-BY-DESIGN

OverIT's business strategy adopts a sustainability-by-design approach, embedding sustainability principles throughout its operations. Key challenges for OverIT include sustaining its Integrated Management System (IMS) and ensuring ongoing compliance with the highest international ESG standards, while also placing significant emphasis on talent management, social impact, and ethical business conduct as core pillars.

Although OverIT's environmental impact is relatively low, the Company is proactively evaluating a decarbonization plan in line with the Science Based Targets initiative (SBTi), addressing the increasing demands from clients, investors, and ESG partners for measurable emission reductions and effective climate action.



SBM-1

Economic performance

In 2024, OverIT generated 55.2 million euros (€) in economic value, marking an approximate 2% increase over the previous year. Recurring license revenues grew by 53% compared to the previous year, reflecting the successful transformation towards a SaaS business model.

Direct economic value (€)	2022	2023	2024
Generated value	50,751,861	53,720,067	55,244,210
Distributed value	55,783,497	63,589,270	53,625,284
Operating costs	23,302,281	20,909,031	15,933,927
Distributed value to employees	35,298,523	41,671,055	36,820,216
Distributed value to capital providers	514,753	949,833	753,758
Distributed value to the Public Administration	-3,334,580	47,351	107,383
Distributed value to the community	2,520	12,000	10,000
Retained value	-5,031,636	-9,869,203	1,618,926

SBM-2

Interests and views of stakeholders

Key stakeholders, both internal and external, play a pivotal role in creating and generating value. OverIT’s priority stakeholders include employees, who drive innovation and execution, as well as customers, partners, and suppliers, all of whom are essential to the Company’s value chain and growth. Investors and financial institutions provide strategic and financial support, while non-profit organizations play a crucial role in our effort to create a positive social impact. This involves comprehensive communication to identify new needs or emerging requirements, and anticipate trends, ensuring maximum satisfaction across all groups.

Ongoing dialogue with stakeholders drives strategic decisions and influences key areas such as customer satisfaction and product evolution, employee development, sustainability, and partnerships. Engagement strategies are tailored to each group, utilizing both informal and formal approaches.

Client needs are regularly assessed to ensure adaptability to shifting market conditions.

Communication is maintained through informal touchpoints, formal meetings, and annual client satisfaction surveys.

Valuable industry insights and direct discussions with clients foster a co-design and co-innovation relationship, offering substantial benefits for a product aimed at mission-critical operations, as it aligns all parties around shared objectives.

In addition to stakeholder engagement, both internal experts and external advisors provide valuable insights into sustainability and environmental matters related to the business model. This collaboration is a vital component of sustainability initiatives and due diligence.

Overall, stakeholders expect ethical operations, high business conduct standards, and industry-leading expertise. Clients seek specialized knowledge, while employees prioritize career growth, well-being, and competitive compensation.

SBM-3

Double materiality assessment

In compliance with Italian Legislative Decree No.125/2024, which transposes the Corporate Sustainability Reporting Directive (CSRD), OverIT has voluntarily adopted the ESRS framework for its Sustainability Report FY2024, implementing the double materiality approach.

The ESRS framework assesses both the Company’s impact on stakeholders (inside-out) and the influence of ESG factors on its financial performance (outside-in). To ensure quality and transparency, OverIT has engaged a team of external experts.

CONTEXT ANALYSIS

The context analysis conducted in 2023 considered both internal corporate strategies, reviewed through interviews with the Sustainability Manager, and a sector benchmark analysis which highlighted key sustainability topics and enabled the evaluation of OverIT’s positioning.

For this analysis, regulatory frameworks, business relationships, geographical context, and key value chain stakeholders (ESRS IG 2) were considered. The outcome was an initial assessment of the Company’s IROs.

STAKEHOLDER ENGAGEMENT

In 2023, OverIT identified key stakeholders and engaged them through a questionnaire to assess the significance of the Company’s impacts. In

2024, OverIT relied on the previously collected data, adjusting its approach based on regulatory developments.

IMPACTS MATERIALITY ASSESSMENT

Thanks to the results of the previous phases, OverIT has identified several potential ESG impacts that could influence the Company’s long-term sustainability. The assessment followed a dual approach, considering both the influence of OverIT’s

activities on the environment and society and the impact of external ESG factors on operations and financial outcomes. These impacts were then evaluated based on their magnitude and scope.

As general accounting principles:

- each variable was evaluated on a scale of three values, where 1 is the lowest and 3 is the highest;
- for environmental impacts, magnitude was assessed without considering existing mitigation measures;
- for social impacts, the evaluation took management actions into account, and negative social impacts were always assessed using a worst-case scenario;
- for potential impacts, their probability was evaluated on three levels (unlikely 0.25, moderately likely 0.5, highly likely 0.75); whereas, if an impact is considered already occurring (actual), its probability was considered at the maximum score (1);
- given the importance of human rights impacts in the ESRS methodology, probability was always set at 1, giving more weight to magnitude;
- to consider an impact as material and therefore reportable, certain thresholds were defined, with the threshold for positive impacts being deliberately set higher than for negative ones, to adopt a precautionary approach.

Additionally, OverIT evaluated persistence and irreversibility of impacts based on their type:

- for positive impacts, OverIT assessed the persistence of the impact over time (one year, five years, or more than five years);
- for negative impacts, OverIT evaluated both their persistence over time and the criteria of reversibility or irreversibility. This involved considering how long it might take to restore conditions to pre-impact levels (one year, within five years, or irreversibility if the impacts persist for five years or more).

The process involved evaluations from the Executive Management team and external stakeholders, who were previously engaged in 2023, ensuring alignment with the ESG topics identified in 2024. The final assessments were reviewed and validated by the Sustainability Manager with support from external consultants.

FINANCIAL MATERIALITY

As required by the ESRS framework, OverIT conducted a financial materiality assessment, which identified the key sustainability-related risks and opportunities that may affect the Company’s financial performance, economic situation, and cash flow in the short, medium, and long term. Risks and opportunities are categorized by type of effect (financial, strategic, operational, legal, and reputational), and for climate-related risks, classified as either physical or transition risks. The assessment was based on the Sustainability Report FY2023, supplemented with sector benchmarking, Sustainability Accounting Standards Board (SASB) frameworks, and specialized reports.

Relevance was determined by evaluating both the magnitude of the economic impact and the probability of occurrence. The magnitude was assessed on a scale from 1 to 3, with the support of the CFO, using key financial indicators such as EBITDA (Earnings Before Interest, Taxes, Depreciation, and Amortization) and cash flow. The probability of occurrence was then classified into three categories: low (0.25), medium (0.5), and high (0.75).

IDENTIFICATION OF RELEVANT STANDARDS AND DATA POINTS

As a result, the double materiality assessment identified the relevant IROs (Impacts, Risks, and Opportunities) for OverIT, related to impact, financial materiality, or both. Each IRO was linked to a specific ESRS sub-topic or sub-sub-topic,

highlighting the key data points for disclosure. The material IROs for OverIT are detailed in the respective sections dedicated to the Standards identified as material.

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. The ESRS Standards E2 Pollution, E3 Water and Marine Resources, and E4 Biodiversity have been identified as non-material, and no data points have been disclosed for them.

REGULATORY DEVELOPMENTS

As of the approval date of this document, the regulatory developments related to the CSRD and the Omnibus package, which involves amendments to various EU regulations and directives, are still ongoing. OverIT will closely monitor these developments to assess how to adapt accordingly.





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

SBM-3 Double materiality assessment

Climate change

ESRS2 SBM-3 IRO-1

Climate-related IROs

As a rapidly expanding SaaS Company, OverIT recognizes the industry’s broader need to develop solutions that address the climate-related impact of business activities. In the IT sector, the energy required for data processing and storage is rising sharply due to the growing demand for systems, data centers, and network infrastructure, driving a greater need for renewable energy and smarter energy consumption solutions.

OverIT approaches climate action with three key focus areas: minimizing consumption and its impact where possible, aligning with business partner and investor expectations, and helping clients decarbonize their operations.

PROCESS TO IDENTIFY IROS

The list of IROs in this section outlines both the impacts identified during the double materiality assessment and sustainability matters that, if not properly managed, could pose business risks or result in negative environmental effects. While some impacts are adverse, others may present positive outcomes, including financial opportunities tied to sustainability initiatives. The identification of IROs combined internal discussions with external environmental expertise to ensure a comprehensive evaluation. Furthermore, a tailored carbon footprint analysis was conducted using specialized tools to measure

and gain a clear understanding of the current situation. The findings reveal a moderate impact on climate change, primarily related to the car fleet and supply chain, but limited in scope given OverIT’s footprint. Future risk scenarios were also assessed to evaluate potential exposures affecting activities and assets. Climate-related hazards and transition events, as outlined in ESRS requirements, were considered. This approach is deemed sufficient for assessing the current situation, given the limited potential exposure of the Company. However, expanded scenario analyses will be considered in the future.

IMPACTS

OverIT has identified three climate-related impacts currently occurring along its value chain, two of which are negative and one positive, all with long-term effects. One negative impact is associated with energy consumption in outsourced data centers used for software management and data storage. While OverIT does not directly generate this impact, it remains accountable for the energy used to support its services. Data centers require significant energy to operate and maintain optimal conditions, and if sourced from non-renewable energy, this consumption contributes to GHG emissions. OverIT actively monitors this impact through tracking the energy

usage of its data centers as part of its carbon footprint management. Additionally, the other negative impact pertains to Scope 3 GHG emissions related to OverIT’s value chain. These emissions are primarily linked to technology infrastructure and consulting suppliers, as well as various smaller logistics activities. The impact is tracked as part of OverIT’s carbon footprint. Finally, the third impact is a positive one, driven by the NextGen Platform’s ability to optimize routing, reduce fleet mileage, improve field collaboration, and support environmental risk mitigation through predictive maintenance.

Description	Effect	Value chain location	Time horizon
Impact generated upstream along the value chain from energy consumption for the use of data centers	Negative	Upstream	Long-term
Impact generated by the use of fossil fuels contributing to climate change in relation to Scope 3 emissions	Negative	Upstream and Downstream	Long-term
Impact generated by the ability of OverIT’s software solution to reduce emissions in the operations of its clients	Positive	Own operations	Long-term



RISKS

OverIT’s business model, assets, and locations are exposed to a low degree of climate-related risks. However, as the world transitions to a more sustainable, lower-carbon economy, potential challenges may arise from changes in regulations, market dynamics, and technology. These could stem from new emissions-related taxes and regulations, affecting the value chain and creating financial and operational impacts. Nevertheless, the likelihood of near-term regulatory changes is low, and sufficient time for adaptation is expected. Therefore, at this time, no preventive actions need to be taken by OverIT.

Additionally, dependence on outsourced data centers may be influenced by energy availability and market fluctuations, leading to financial consequences. This type of supply is not easily replaceable; however, suppliers in this category have implemented advanced sustainability strategies, which OverIT is actively monitoring, such as evaluating emission reduction targets submitted to the SBTi or their Carbon Disclosure Project (CDP) rating. Dependence on data centers also incurs operational costs due to reliance on outsourced services and internal issues like technical failures, though this risk is lower, thanks to the resilience of modern technological infrastructures.

No physical risks related to business activities or locations have been identified.

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 related to 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

Among the opportunities identified in the double materiality assessment, two are related to the transition to a lower-emission economy. The most significant is the NextGen Platform’s ability to reduce clients’ carbon footprint. This opportunity, already present, is expected to grow over time, along with its financial impact, as sustainability goals gain importance for investors and consumers. Additionally, adopting renewable energy contracts for leased offices could improve energy efficiency with minimal impact on costs. OverIT will assess both opportunities in its next sustainability plan.

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

E1-1

Transition plan for climate change mitigation

OverIT has not yet implemented a formal climate change mitigation plan aligned with the Paris Agreement's 1.5°C goal and it is formally excluded from the Paris-Aligned Benchmark. However, the

Company has begun monitoring emissions and is developing a strategic reduction plan, which will be finalized in 2025 and shared with the CEO, the Executive Management team, and investors.

E1-2

Policies

In 2023, and continuing into 2024, OverIT established a Quality and Environmental Policy, demonstrating its commitment to offering solutions that meet the highest quality standards, while also safeguarding the environment and reducing its impact on the planet. The Policy covers key areas such as facility management, energy consumption, corporate fleet and transportation, home-office commuting, and waste management. It applies to all Group companies and employees, with a particular focus on the Italian

offices, where the majority of the workforce is based. Future Policy updates may include measures to reduce customers' emissions through the NextGen Platform. The Sustainability Manager, with the Facility, Procurement, and IT departments, oversees the implementation of the Policy, with final responsibility resting with the CEO. Developed in consultation with internal management and system consultants, the Policy meets UNI EN ISO 14001 standards and is available on the corporate website and intranet.

E1-3 E1-4

Actions and targets

In 2024, OverIT calculated entire carbon footprint for the first time, including Scope 3, establishing a foundation for future reduction targets. The assessment identified key areas for reduction, including the vehicle fleet (Scope 1) and purchased goods and services (Scope 3, Category 3.1). The full carbon footprint was published in the Sustainability Report FY2023.

In 2024, OverIT underwent its first periodic audit for UNI EN ISO 14001 environmental management certification, originally obtained in 2023. The certification applies to the entire Group and was

driven by growing client demand for demonstrated environmental management compliance, with over two-thirds of customers requiring it for supplier qualification. The Audit was successfully passed with only one recommendation for system improvement. No significant CAPEX or OPEX was allocated to coal, oil, or gas-related activities during the reporting period. In 2025, OverIT will conduct a feasibility assessment for SBTi submission, analyzing 2024 data to define reduction targets and develop a long-term strategy. This initiative aims to lay the groundwork for a future public commitment to SBTi-validated targets.

E1-5

Energy consumption and mix

OverIT's overall energy consumption decreased by 33% from 721 to 481 MWh. This decrease was likely driven by the reduction of office space in Udine. The

total renewable energy share increases by 1%, rising from 5% to 6%, likely due to the mid-year adoption of renewable energy at the Fiume Veneto headquarters.

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. This encompasses fuel used by the Group's leased car fleet, natural gas for heating the headquarters in Fiume Veneto, and electricity for office activities.

Nuclear energy is only present as a residual component from the grid mix or as a minor source in the countries of reference.

Regarding renewable energy, only electricity purchased with Renewable Energy Certificates (RECs) or supplier-specific renewable energy agreements is classified as renewable, in line with

CSRD requirements. These certificates are currently unavailable for some referenced offices.

For the same reason, although biofuels are present in vehicle fuels based on OverIT's fuel selection, they are excluded per CSRD requirements.

Finally, when an analysis category was deemed not relevant to the Company, it was not reported, as in the case of self-produced energy. OverIT does not generate its own electricity, as all sites are leased, and the Company does not own any properties where such interventions could be made.

As a result, the share of renewable sources in total energy consumption remains moderate.



Energy consumption and mix (MWh)	2024	2023
Total fossil energy consumption	481	721
Share of fossil sources in total energy consumption (%)	93%	94%
Fuel consumption for renewable sources, including biomass	0	0
Consumption from nuclear sources	7	8
Share of consumption from nuclear sources in total energy consumption	1%	1%
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	32	37
Total renewable energy consumption	32	37
Share of renewable sources in total energy consumption (%)	6%	5%
Total energy consumption	520	767
Energy intensity (MWh/Revenue)	0.01	0.01

E1-6

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

From the Sustainability Report FY2023, OverIT has reported on Scope 1 and 2 GHG emissions. Starting from FY2023, it expanded to include Scope 3, making 2023 the base year.

ACCOUNTING PRINCIPLES

OverIT has used the operational approach to cover all activities where it has operational control. For calculating GHG emissions, emission factors have been chosen based on the latest available data relevant to each region:

- Exiobase
It is used for spend-based calculations, as this multi-regional environmentally extended input-output model (EEIO) provides unique emission factors per unit of spend for individual country-sectors;
- Defra
These conversion factors are applied as representative factors for all Scope 1 activities, while regional electricity factors from sources such as the International Energy Agency and US EPA EGrid are used for Scope 2;
- AR6
It is the most recent Global Warming Potential (GWP) value published by the Intergovernmental Panel on Climate Change (IPCC). It has been applied to all analyses where feasible. In cases where the emission factors are already in CO2 eq, such as in Exiobase, the pre-applied GWP is retained.

OverIT’s GHG inventory includes emissions from CO2, CH4, N2O, HFCs, PFCs, SF6, and NF3, as relevant to the individual activities included. Data is managed using the Carbon Management and Accounting Platform provided by Persefoni



For further information:
www.persefoni.com

GHG CO2 emissions (t CO2 eq)	Reporting year 2024	Base year 2023	Variation (%)
Scope 1 GHG emissions			
Gross Scope 1 GHG emissions	180.69	174.83	+3%
Scope 2 GHG emissions			
Gross location-based Scope 2 GHG emissions	47.97	57.05	-16%
Gross market-based Scope 2 GHG emissions	38.18	46.88	-18%
Significant Scope 3 GHG emissions			
Total Gross indirect (Scope 3) GHG emissions	2,203.90	2,789.55	-21%
1 Purchased goods and services	1,719.89	2,316.09	-26%
3 Fuel and energy-related activities/services	39.48	52.28	-24%
5 Waste generated in operations	1.33	-	-
6 Business travel	323.54	288.55	+12%
7 Employee commuting	119.66	132.63	-10%
Total GHG emissions			
Location based	2,432.55	3,021.43	-19%
Market Based	2,422.77	3,011.26	-19%
GHG intensity			
Scope 1	0.0032	0.0032	0%
Scope 2 - Location Based	0.0009	0.0010	-10%
Scope 2 - Market Based	0.0007	0.0008	-12%
Scope 3	0.0394	0.0516	-24%

SCOPE 1

Scope 1 GHG emissions refer to direct emissions from sources owned or controlled by an organization. These direct GHG emissions include the sum of GHG, converted to CO₂ equivalents.

Scope 1 emissions primarily result from fuel consumption for leased vehicles, with a minor amount of contribution from natural gas used for heating at the headquarters in Fiume Veneto. Scope 1 emissions remained stable, consistent with 2023, and aligned with the Company's overall growth through 2024. To reduce Scope 1 emissions, OverIT introduced a new car policy, mandating that all new Company cars must be either hybrid or electric.

SCOPE 2

Scope 2 emissions refer to the indirect emissions resulting from the generation of purchased energy that is used by the Company. Scope 2 emissions occur at the facility where the energy is generated, thus being classified as indirect emissions.

OverIT's Scope 2 emissions account for electricity used for offices activities. Scope 2 location-based emissions decreased by 16% from 57.05 to 47.97 t CO₂ eq and Scope 2 market-based emissions decreased by 18% from 46.88 to 38.18 t CO₂ eq. This decrease was likely due to the landlord's decision to switch to renewable energy for the entire district in Fiume Veneto, in 2024.



SCOPE 3

Scope 3 emissions are the indirect GHG emissions attributed to an organization's value chain. Out of the 15 categories that comprise Scope 3, OverIT has determined that it is possible to measure 5, which are the most relevant based on its industry and specific business activities.

Total Gross Scope 3 emissions decreased by 21%, from 2,789.55 to 2,203.9 t CO₂ eq. This decrease is due to a reduction in purchased goods and services, which accounts for over 90% of total Scope 3 emissions.

The reduction in emissions resulted from cost savings in goods and services, which led to the consequent decrease in the overall impact.

In 2024, OverIT's Scope 3 reporting includes the following categories:

- Purchased goods and services**

Emissions have been calculated using a spend-based approach and decreased by 26%, from 2,316.09 to 1,719.89 t CO₂ eq, primarily due to overall cost savings and the optimization and rationalization of procurement services. To improve data quality, OverIT recalculated Scope 3 emissions for both 2024 and 2023, revealing the need for a restatement of the data previously disclosed in the Sustainability Report FY2023. In 2023, OverIT transitioned from its previous Enterprise Resource Planning (ERP) system to a new one, aimed at streamlining procurement and cost control processes. The transition, which went live in March 2023, impacted the accuracy of the 2023 data, as it included a mix of information from both the old and new systems. All data discrepancies arose from this migration have been addressed during the recalculation for 2024, ensuring more accurate results. The revised figure of 2,789.55 t CO₂ eq for 2023 now replaces the one previously reported in the Sustainability Report FY2023.

- Fuel-and-energy-related activities**

Emissions decreased by 24% from 52.28 to 39.48 t CO₂ eq. Emissions related to this Scope 3 category derived from the direct and indirect emissions reported under scope 1 and 2 and the development is therefore directly linked to these two emission categories.

- Waste generated in operations**

Emissions related to waste are reported for the first time in this Sustainability Report FY2024. These emissions stem from the disposal and treatment of waste generated by the closure of one floor in the Udine building. The waste produced includes bulky items and some WEEE (Waste Electrical and Electronic Equipment). The emissions were calculated based on actual waste data provided and referring to OverIT's headquarters and its offices in Udine.

- Business travel**

Emissions increased slightly, from 288.55 to 323.54 t CO₂ eq. The increase was due to expanded activities in countries outside OverIT's established locations. The higher volume of business activities in new regions aligns with the Company's strategic efforts for business expansion.

- Employee commuting**

GHG emissions related to employee commuting are associated with the indirect emissions generated from the transportation of employees between their homes and workplace. Given that the number of employees has not changed significantly compared to 2023 and that the Flexible Location Policy remains in effect, emissions in this category have reasonably remained almost unchanged, with only slight fluctuations.

E1-7 E1-8

GHG removals or mitigation projects and carbon pricing

Currently, OverIT has not implemented any GHG removal or mitigation projects, nor does it have an internal carbon pricing system in place.

E1-9

EU Taxonomy for sustainable activities

The European Union Taxonomy (EU Taxonomy) is a classification system that helps companies and investors identify environmentally sustainable economic activities, supporting informed decisions for sustainable investments. To qualify as environmentally sustainable, an activity must make a substantial contribution to at least one of the EU’s climate and environmental objectives, without significantly harming any of them, while also meeting minimum safeguards.

As a preliminary step, OverIT has begun aligning with the EU Taxonomy by identifying the relevant categories applicable to its business: ‘Data processing, hosting, and related activities’ (CCM 8.1) and ‘Provision of Information Technology or Operational Technology data-driven solutions’ (C3 4.1). These categories are closely tied to OverIT’s core business and inherently contribute to climate change mitigation and adaptation. While less significant, ‘Transport by motorbikes, passenger cars, and light commercial vehicles’ (CCM 6.5) has also been considered due to its connection to fleet-related activities. Additionally, an approximate calculation of capital expenditures (CAPEX) and operating expenses (OPEX) for these categories has been conducted, with formal disclosure planned for future reporting.



Resource use and circular economy

E5 IRO-1

Resource use and circular economy IROs

OverIT leverages cutting-edge technology to empower its skilled workforce in delivering highly reliable solutions to clients.

Following the double materiality assessment, OverIT identified two actual impacts within its value chain, notably the use of non-renewable raw materials and the global challenge of electronic waste. The first impact arises from the extraction of minerals used in office hardware, contributing to the depletion of finite resources. The second impact occurs at the end of the product life cycle, as these materials are integrated into hardware, highlighting the importance of responsible practices in reuse, recycling, and electronic waste management.

While these impacts are negative, their environmental significance is considered moderate for OverIT. The Company relies on these materials to support its employees but does not commercially trade them in significant quantities, resulting in minimal resource consumption. In terms of waste generation, primarily arising from hardware that supports employee functions, the volumes remain modest and the use of long-term rentals, rather than ownership, significantly reduces electronic waste.

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

Given the above, no significant financial risks arise from these impacts. However, there is an opportunity to prioritize asset leasing or rental to support business growth and improve financial efficiency. OverIT is already adopting this strategy for enhanced financial flexibility.

Description	Type of opportunity	Value chain location	Time horizon
Leasing purchase opportunity	Transitional	Own operations	Always

E5-1 E5-2 E5-3

Policies, actions and targets

Despite the moderate impact and minimal risks, OverIT’s Quality and Environmental Policy addresses the reduction of electronic waste and encourages the adoption of sustainable practices among its suppliers and partners. As part of the supplier qualification process, suppliers must acknowledge the Code of Ethics and complete a questionnaire confirming adherence to UNI EN ISO 14001 or the adoption of equivalent practices, as this ensures compliance with regulations, including proper waste disposal. Furthermore, the cloud hosting providers and software vendors within OverIT’s value chain have already implemented circular-economy initiatives, recognizing the relevance of this issue to their operations. For example, through initiatives such as the ‘Google for Startups Accelerator: Circular Economy’, Google supports startups and non-governmental organizations (NGOs) developing technological solutions to address circular economy challenges, fostering innovation in sustainable resource management. Furthermore, Amazon Web Services embraces circular economy principles for its server racks by designing reusable and lower-carbon rack systems from the outset. As a result, in 2023, 14.6 million hardware components were diverted from landfills by being recycled or sold into the secondary market for reuse. In 2024, through a partnership with the NGO ‘Sistech’, OverIT donated several laptops to support their efforts in training refugee and asylum-seeking women, further reinforcing a commitment to circular resource use and social responsibility. While no relevant environmental targets are currently identified for disclosure, established processes ensure ongoing compliance with policies, with environmental issues continuously addressed through UNI EN ISO 14001 certification.

E5-4 E5-5

Resource inflows and outflows

Given the low impact of this topic, the resource inflows and outflows at the financial level were not deemed significant enough to warrant disclosure.



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

Talent and innovation are at the core of OverIT’s business. The industry in which OverIT operates is one of the most fast-paced and constantly evolving. With new technologies, methodologies, and market demands emerging frequently, having a clear framework is essential to ensure that employees pursue the development of the skills needed to keep up with change.

OverIT has developed its own Career Framework, mapping roles and job families across all Company’s entities and geographies. It provides an accessible roadmap for all employees, outlining career stages and development opportunities within OverIT and empowering individuals to effectively navigate their career paths.

Additionally, the Company is committed to empowering its workforce through continuous learning and fostering a collaborative culture based on respect and equal access to career growth. Career opportunities are provided to all employees, regardless of gender, age, or location.

IMPACTS

Following the double materiality assessment, the analysis identified several actual impacts that affect employees. Most detected impacts are experienced by all employees, except for those related to youth employment and people with disabilities. The material topics covered in this section include secure employment, social dialogue, working time, work-life balance, and equal treatment, all identified for their potential impact on OverIT employees.

Priorities include training, skills development, equal pay, and the inclusion of persons with disabilities or vulnerable groups to foster a collaborative culture. Measures against harassment ensure a safe and supportive environment, while social dialogue, freedom of association, and collective bargaining help bring diverse perspectives to light. Recognizing the importance of health and safety, OverIT remains committed to maintaining a secure work environment.

Description	Effect	Value chain location	Time horizon
Impact on employee well-being generated by the ability to ensure secure employment, right to free association, transparent and productive dialogue between employees and the organization, and to provide social protection	Positive	Own operations	Medium and long-term
Impact on employee well-being generated by the ability to ensure an adequate salary considering national economic and social conditions	Positive	Own operations	Medium and long-term
Impact on workers' psychophysical well-being resulting from the promotion of a comprehensive health culture beyond the workplace (e.g. work-flexibility programs, corporate events)	Positive	Own operations	Medium and long-term
Impact on employees’ health resulting 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 the definition of specific policies and initiatives aimed at ensuring work-life balance (e.g., measures to facilitate caregiving)	Positive	Own operations	Medium and long-term
Impact on employees’ psychophysical well-being generated by 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 resulting from unequal pay for work of equal value and impact on employee 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	Negative	Own operations	Short and medium-term
Impact on employees’ psychophysical well-being due to the organization’s inability to prevent workplace harassment	Negative	Own operations	Short and medium-term

RISKS AND OPPORTUNITIES

The primary financial risk is linked to potential talent turnover, the loss of expertise, and the costs associated with recruiting and training replacements. High turnover also leads to the erosion of specialized know-how and decreased productivity. This risk is expected to grow over time, as the technology sector will likely continue to require more technical expertise, and companies across the industry

are expected to face ongoing talent shortages. However, OverIT addresses this risk through targeted training and career development initiatives. Additionally, investing in talent management can reduce turnover costs and enhance competitiveness, as companies like OverIT, which focus on career growth, are better positioned to attract and retain a skilled workforce.

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 2024, OverIT published the Social Accountability and Equal Opportunity Policy, aligned with the UN Principles, the International Labor Organization (ILO) recommendations, and the SA 8000 standard. The Policy aims to protect human rights, ensure fair working conditions, and promote equal access to employment and career opportunities. It outlines OverIT’s commitment to talent empowerment and the removal of social barriers to career development, regardless of gender, ethnicity, age, nationality, religion, political views, sexual orientation, disability, or social background, through initiatives in recruitment, pay equity, work-life balance, and anti-harassment. The CEO, as the highest governing authority, oversees the Policy and all Company’s regulations. The Committee for Equal Opportunity supervises its implementation, while the Sustainability Manager

handles specific matters stated and actions. In 2024, OverIT also introduced the Sustainability and Philanthropy Policy, reaffirming its commitment to supporting vulnerable groups both within and beyond its workforce. In addition, OverIT offers all employees the flexibility to choose whether to work from home or from one of the Company’s offices, in accordance with the Location Flexible Policy. Furthermore, starting in 2024, OverIT introduced the Smart Week Policy, with the exception of Customer Support team members, who are required to provide continuous assistance. All Policies are made accessible to the entire workforce through the intranet. Both the Social Accountability and Equal Opportunity Policy as well as the Sustainability and Philanthropy Policy are publicly available on the corporate website.

S1-2 Engaging with talents

OverIT values employees’ contribution and encourages them to freely share their views and insights with both colleagues and leadership. Through engagement channels such as surveys and

events, OverIT relies on feedback to guide decisions and initiatives that address both actual and potential impacts on employees.

ENGAGEMENT SURVEYS

OverIT conducts key engagement surveys to gather employee insights. The annual climate and satisfaction survey, led by the Great Place to Work (GPTW) Institute and managed by the HR department, identifies areas for improvement and provides valuable input for evaluating mitigation processes. With consistently high response rates, it has supported initiatives like flexible work location.

For two consecutive years, strong results have earned OverIT recognition as one of Italy’s Best Workplaces. OverIT will continue to monitor workforce satisfaction either through the same GPTW framework or through alternative frameworks.

On occasion, surveys are conducted within specific departments, especially those with large teams or complex reporting lines (e.g. Customer Success Group ‘CSG’), to gather more targeted feedback. Additionally, post-event surveys assess employee satisfaction and highlight topics of interest. These insights help shape mitigation strategies, address workforce needs, support well-being, and guide new initiatives. Feedback is carefully considered in policy and initiative development, ensuring confidentiality and General Data Protection Regulation (GDPR) compliance.

ENGAGEMENT EVENTS

OverIT organizes ‘Let’s Meet’ social and informative events multiple times a year at all Company sites to foster direct engagement and build a sense of community among employees. The effectiveness of these events is assessed through social surveys, with feedback integrated into decision-making. These events are driven by the HR department in collaboration with the Marketing department.

Additionally, OverIT holds ‘All-Hands’ engagement events approximately three times a year, hosted online by the Marketing department. These events aim to inform employees about Company updates, align them with business strategy, and promote overall business awareness. The effectiveness of these events is also evaluated through social surveys. Feedback is considered and incorporated into Policy and initiative development when applicable, while ensuring confidentiality and GDPR compliance.



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

Employees who experience discrimination, harassment, or violations of the Code of Ethics are encouraged to report these concerns. Managers are also required to report any incidents they witness or are made aware of.

Concerns can be submitted confidentially through the OverIT Whistleblowing Platform, which ensures protection for whistleblowers. The Whistleblowing Platform is accessible via the corporate website, and awareness of its availability is reinforced through annual training campaigns. Following the training, employees take an assessment test to gauge their awareness of the reporting process.

Reports received through the Whistleblowing platform or other channels (e.g., email) are managed by the Supervisory Body with complete confidentiality.

Retaliation is strictly prohibited, and the Company has implemented safeguards to prevent reprisals against whistleblowers. These measures are outlined in the Code of Ethics (available on the corporate website) and the Whistleblowing Procedure (on the intranet).

Additionally, employees can voice concerns through connecting with the Social Performance Team, which was established in line with SA 8000 standards. While OverIT does not currently monitor employee awareness of this mechanism, it plans to renew awareness efforts by 2026.

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

OverIT's policies, procedures, and processes serve as the foundation for preventing negative impacts and promoting positive outcomes. The HR department manages and monitors all workforce-related activities, with the Chief People Officer regularly consulting the CEO to determine strategic direction. In 2024, OverIT implemented several initiatives aimed at enhancing workplace flexibility, improving working conditions, and fostering professional growth:



Working Time

OverIT introduced the Smart Week Policy alongside its Flexible Location Policy, allowing eligible employees to automatically benefit from two hours of paid leave each week. This initiative strengthens the Company's commitment to workplace flexibility, helps reduce residual paid leave costs carried forward annually, and potentially improves work-life balance.



Working Conditions and Social Dialogue

The establishment of the Social Performance Team and the implementation of compliance and monitoring activities required for obtaining the SA 8000 certification in 2024 have led to the creation of structured processes to strengthen social dialogue with employees. These efforts also serve as proof of OverIT's ongoing commitment to protecting human rights and ensuring fair working conditions.



Health and Safety

In 2024, the HR department continued to enhance fire safety and first aid preparedness, training over twenty new employees and updating workplace emergency plans. These efforts aim to build a well-staffed team to ensure the best possible coverage of trained health and safety personnel in the workplace, even with a predominantly remote workforce. This initiative also contributed to the successful achievement of the SA 8000 certification.



Equal Opportunity Action Plan

OverIT conducted a self-assessment and developed a three-year Equal Opportunity Action Plan, shared with the Executive Management, aimed at empowering all talents without exception, in alignment with Company policies. This initiative, along with the establishment of the Committee for Equal Opportunity, contributed to OverIT's achievement of the Italian certification UNI/PdR 125.



Youth Employment

In 2024, OverIT launched the 'START' program for recent graduates and young talents, with the goal of training professionals for Analyst and Customer Support roles. This program is one of the initiatives embedded in the Company's ongoing talent acquisition strategy, which continuously seeks to attract young talent. Approximately 80% of participants received job offers following positive performance evaluations, and the program will continue in 2025.



Training and Skills Development

In 2024, OverIT initiated the second cycle of 'We Lead', a development program offering e-learning and group coaching sessions for 145 people managers, with an increase of 15 participants compared to the 2023 baseline. The program focuses on essential leadership skills, including feedback, communication, and conflict management. By the end of 2024, 60% of the program had been completed, with the goal of reaching full completion by March 2025. Participants' feedback has been highly positive, with 91% rating the experience favorably.

The certifications obtained in 2024 require ongoing evaluations conducted annually during periodic audits. As with all certification schemes managed by OverIT, the highest governing body overseeing these initiatives is the CEO. The operational implementation and periodic audits are led by the Sustainability Manager, working in close collaboration with the HR department. All actions implemented in 2024 are ongoing and subject to continuous assessment and will be considered as base year for future improvements. For 2025, OverIT's targets include maintaining current

certifications, upholding high workplace standards, and ensuring fair treatment of all employees. Focus areas will also include precise career planning for the entire workforce, enhancing engagement events and training initiatives for greater applicability in daily activities, and implementing a new Human Capital Management software system. All objectives and areas of action are aligned with the Equal Opportunity and Social Accountability Policy. This approach reflects OverIT's commitment to strategic priorities and industry standards.



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

Employment characteristics

OverIT's workforce structure reflects the Company's commitment to attracting and retaining top talent while fostering a stable and experienced team.

The following key aspects provide insight into its composition and ongoing initiatives:



Employment type and stability

The majority of OverIT's workforce consists of permanent employees, ensuring long-term stability and enabling the Company to invest continuously in employee development;



Age distribution and talent acquisition

The IT industry often faces skill shortages, making talent acquisition a strategic priority for OverIT. To address this, the Company actively attracts young professionals through dedicated initiatives (e.g. 'START');



Gender representation

OverIT's gender distribution aligns with the Italian national industry average, with women representing 30% of the workforce. Internal analysis conducted as part of the UNI/PdR 125 certification process also indicate a steady increase in female representation. However, the gender distribution in managerial roles reflects a trend commonly observed within the IT sector, where male representation in leadership positions exceeds that of females. In recent years, OverIT's transition to a SaaS business model has driven a strategic reorganization, particularly within the CSG department. This shift has allowed the Company to identify and promote previously underrepresented talent, leading to a notable increase in women advancing into managerial roles. While progress has been made, OverIT remains committed to further promote equal access to career opportunities.



Turnover analysis

OverIT’s turnover consists of voluntary resignations, where employees choose to leave the Company to pursue other career opportunities, and involuntary turnover due to team reorganizations linked to business transition, mutual agreements or end of fixed-term contracts.



Workers with disabilities

In compliance with the GDPR and national data protection laws, OverIT reports only on the percentage of individuals belonging to ‘Protected categories’. As pursuant to Italian Law No. 68/1999, these categories include not only individuals with physical and/or psychological disabilities but also potential relatives of victims of workplace accidents, terrorism, or organized crime. The percentage of individuals belonging to these categories within OverIT S.p.A. is 3%, and this, together with other initiatives, ensures full compliance with applicable Italian regulations on this matter. All employees with disabilities are provided with the necessary technical equipment to perform their roles effectively.

ACCOUNTING PRINCIPLES

For the purposes of reporting in this document, OverIT has classified employees according to the Career Framework. The employees have been grouped into the following four categories:

- **Professionals**
The majority of employees (78% of the workforce) holding diverse roles, including assistants, specialists, or other individual contributor positions;
- **Middle managers**
Employees who lead teams or individual contributors with significant expertise and experience (13%);
- **Managers**
Employees overseeing strategic processes, holding titles such as Senior Managers or Directors (7%);
- **Executives**
Members of the Executive Management team (2%), as outlined in section GOV-1 Corporate Governance Bodies.

For reporting purposes, the total workforce count of 596 employees includes all individuals across the various legal entities. It also comprises four individuals hired through an external agency and working in European Union (or candidate) countries. As they hold permanent contracts with the Italian parent company, they are considered full employees. Any discrepancies with the Financial Statement in workforce figures may be attributed to these cases. Additionally, one external resource is employed through a temporary staffing agency under a fixed-term contract. Finally, where the result in terms of percentage is below 1%, it is rounded down to zero in the following tables.

Employees by contract	2024		2023	
	Headcount	Percentage	Headcount	Percentage
Permanent employees				
Female	164	28%	165	28%
Male	407	68%	423	71%
Temporary employees				
Female	13	2%	6	1%
Male	12	2%	3	0%
Total employees	596	100%	597	100%

Employees by contract	2024		2023	
	Headcount	Percentage	Headcount	Percentage
Full time employees				
Female	160	27%	154	26%
Male	416	70%	423	71%
Part time employees				
Female	17	3%	17	3%
Male	3	0%	3	0%
Total employees	596	100%	597	100%

External workers	2024
Female	1
Male	0
Total employees	1

Interns	2024
Female	4
Male	4
Total interns	8

Age distribution	2024		2023	
	Headcount	Percentage	Headcount	Percentage
Under 30 years old	94	16%	112	19%
30-50 years old	443	74%	422	71%
Over 50 years old	59	10%	63	10%
Total employees	596	100%	597	100%

Gender distribution	2024		2023	
	Headcount	Percentage	Headcount	Percentage
Female	177	30%	171	29%
Male	419	70%	426	71%
Total employees	596	100%	597	100%

Gender distribution by role	2024
Executives	
Female	2
Male	11
Managers	
Female	5
Male	36
Middle managers	
Female	16
Male	62
Professionals	
Female	154
Male	310
Total employees	596

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

S1-3

Collective bargaining and social dialogue

The majority of employees (96,8%) are covered by Italy’s collective bargaining system, specifically under the National Labor Collective Agreement for the Commercial sector (‘CCNL Commercio – Contratto Collettivo Nazionale del Terziario’).

In light of this, neither OverIT nor its employees have deemed it necessary to enter into additional collective agreements, although future developments may not be ruled out.

S1-10 S1-16

Adequate and equal compensation for equal work

OverIT is committed to ensuring fair and equitable compensation across all employees.

All employees receive a fair and adequate average salary in line with Italian regulations. In Italy, the Company fully complies with the applicable benchmarks for minimum wage, a commitment that was positively assessed during the audit for the SA 8000 certification. As for employees based in other countries, their salaries exceed the minimum average, since they primarily hold senior roles that typically require extensive experience and therefore tend to be well above the minimum threshold.

In terms of pay equity, the largest workforce segment (professionals) shows a minimal gender pay gap of just 2 percentage points. A slightly wider gap is observed at the middle management and managerial levels.

At the Executive Management level, which represents 2% of the workforce, the gap is more pronounced. This is largely influenced by industry-wide challenges, where male representation has historically been higher in senior positions, making progress toward balance a gradual process. Additionally, these roles tend to be more closely tied to business impact and larger team leadership, further influencing salary differences. Finally, some OverIT’s executive roles are concentrated in the USA, where competitive labor conditions and higher salary benchmarks contribute to pay discrepancies when compared to Italian standards.

ACCOUNTING PRINCIPLES

In calculating the variable portion of the salary, Management by Objectives (MBOs) have been considered, which are specific goals set for employees to align their performance with Company objectives. These goals are determined during contract negotiations and assessed through a well-established performance review process. However, sales incentive variables have not been included, as they cannot be determined in advance for the reporting year.

As for the total remuneration ratio, it measures the ratio between the highest annual total compensation and the median annual total compensation of all employees (excluding the one of the highest-paid individual). This indicator provides insight into pay equity and income distribution within an organization, helping assess fairness in compensation structures.

Pay equity	2024
Executives	55%
Managers	6%
Middle Managers	7%
Professionals	2%
Basic gross salary	20%
Executives	64%
Managers	3%
Middle Managers	6%
Professionals	1%
Basic gross and variable salary	24%

Total annual remuneration	2024
Total remuneration ratio on basic gross salary	1:6
Total remuneration ratio on basic gross and variable salary	1:10

S1-13

Training and skills development metrics

OverIT is deeply committed to the continuous development of its talent, offering a comprehensive range of training and development initiatives.

Through the OverIT Academy and other tailored programs, employees gain access to a variety of learning opportunities, including language proficiency and role-specific training. In addition, employees are encouraged to use external learning platforms

provided by the Company (e.g., Udemy Business) for general skills development and the ESRI Platform for specialized technical and GIS training.

Furthermore, to drive continuous performance improvement and support the growth of its employees, OverIT ensures that 100% of its workforce undergoes a performance review at least once a year, with many employees receiving two reviews annually.

Training	2024
Total hours of training	8,302
Average number of training hours	12

S1-11 S1-14

Health, safety and social protection

While OverIT’s employees work almost exclusively at computer workstations in a low-risk environment, the Company remains committed to maintaining a robust health and safety management system.

More specifically, OverIT integrates health and safety protocols into its risk management processes and ensures compliance with Italian Legislative Decree No. 81/2008, even though it is not certified by a third-party entity. All employees, 100% of the workforce, fall within this system, included interns and external workers.

Thanks to ongoing monitoring and continuous improvements, no work-related injuries occurred

in 2024. There were zero incidents, zero cases of occupational illness, and zero fatalities among employees working at Company’s sites.

Furthermore, all employees of the holding entity are covered by social protection under the Italian national system, which includes coverage for sickness, unemployment from the start of employment, work-related injuries and acquired disabilities, parental leave, and retirement. For employees in other countries, the provisions of the respective national regulations apply. Additionally, in the USA, OverIT offers unlimited paid time-off.

S1-15

Work-life balance

OverIT ensures that employees are entitled to take family-related leave in accordance with the employment terms and conditions outlined in employee contracts.

ACCOUNTING PRINCIPLES

All employees who have a legal or contractual entitlement to family-related leave are considered eligible to take such leave, which applies to the vast majority of the workforce. The percentage of employees taking family leave may seem low overall,

but it should be considered in light of the fact that family leave is taken by those who need it following a triggering event (e.g., birth). The only exception is for interns, who are not yet considered full-fledged employees.

Family leave	2024	
	Headcount	Percentage
Employees entitled to take family-related leave	596	100%
Of which female	177	30%
Of which male	419	70%
Employees that took family-related leave	39	9%
Of which female	22	56%
Of which male	17	44%
Employees that returned to work after family-related leave	39	9%
Of which female	22	56%
Of which male	17	44%
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	39	9%
Of which female	18	46%
Of which male	21	54%

S1-17

Discrimination incidents or complaints filed

OverIT addresses all discrimination incidents and complaints submitted through formal channels. Due to their sensitive nature, details of the incidents are not disclosed, and each report or complaint is handled with the utmost confidentiality.

OverIT’s grievance mechanisms ensure that employees can report any issue confidently and securely.

Finally, no human rights violations have been reported, nor have any fines or penalties been imposed in this regard.

Incidents	2024
Discrimination incidents reported	0
Complaints filed through the Whistleblowing Platform	1
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

As a SaaS Company, OverIT’s supply chain involves mainly software developers, analysts, customer support specialists, and consultants, whose work is conducted in office settings with minimal risk. The potential impacts are more relevant for the workers of OverIT’s clients and their contractors along their value chain, particularly field technicians whose work requires on-site presence and entails physical tasks in various environments.

IMPACT, RISKS AND OPPORTUNITIES

No significant negative impacts on workers in the value chain have been identified, as the companies engaging with OverIT typically have robust systems in place to protect workers’ rights. Additionally, through the SA 8000 standard, OverIT contributes to ensuring these rights within its value chain.

The only significant impact identified is a positive one, related to OverIT’s software capability to improve health and safety conditions for its clients’ workers. By providing real-time access to data, tools, and resources, the NextGen Platform enables workers to operate hands-free using wearable devices and Augmented Reality. Users interact with OverIT’s solution through tablets and helmets equipped with visors, working safely in all weather conditions.

This facilitates collaboration, promoting knowledge transfer and enhancing safety. The NextGen Platform also enables incident reporting and analysis directly from the field, helping customers identify recurring issues and improve safety protocols to prevent future incidents.

The ability to improve safety conditions is integral to OverIT’s software and its revenue generation model. As it is embedded within the core functionality of the software, it is not directly linked to any specific financial indicator. Consequently, no financial risks or opportunities, as defined by ESRS standards, have been identified as material.

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

S2-1

Policies

OverIT has not established a dedicated policy for workers across its value chain. However, the Social Accountability and Equal Opportunity Policy aims to protect and promote human rights across all OverIT’s operations and throughout its value chain. OverIT’s Code of Ethics includes provisions addressing suppliers, customers, and partners, emphasizing human rights, such as the explicit prohibition of forced labor and child labor as fundamental principles. Additionally, all suppliers and partners are required to sign a compliance form, committing to the OMC Framework in accordance with Legislative Decree No. 231/2001, as well as to review and acknowledge OverIT’s Code of Ethics. Furthermore, OverIT is a participant in the United

Nations Global Compact Network, the world’s largest corporate sustainability initiative. This commitment ensures that OverIT aligns its strategies and operations with universally recognized principles on human rights, labor, the environment, and anti-corruption. Additionally, OverIT has achieved SA 8000 certification in accordance with international standards and the Universal Declaration of Human Rights. The ultimate responsibility for the Social Accountability and Equal Opportunity Policy lies with the CEO, while its implementation is managed by the Sustainability Manager, who also oversees all human rights-related audits, including the SA 8000 audit.

S2-3

Processes to remediate impacts and channels to concerns

Since no significant risks have emerged, OverIT has not deemed it necessary to implement a dedicated process exclusively for workers within the value chain. However, the Company ensures that every worker has the means to report any non-compliance through the Whistleblowing Platform, the reporting channel of the SA 8000 certifying body (DNV), and the

official channel of the Social Accountability Initiative, which established the standard. These reporting channels are clearly communicated in the Social Accountability and Equal Opportunity Policy, which is publicly available on the corporate website under the ‘Governance’ section. To date, no reports have been received.

S2-4 S2-5

Managing impacts and targets

OverIT plans to uphold its SA 8000 certification, ensuring the principles are consistently met through measures such as the establishment of the Social

Performance Team and the preparation of the Sustainability Report.

Affected communities

ESRS 2 SBM-3 IRO-1

Affected communities IROs

The nature of OverIT’s services largely allows its employees to work remotely, thus not requiring them to be located in close proximity to the Company’s offices. This makes it challenging to define a single local community directly affected by its operations. Furthermore, with operations primarily based in Italy and services supporting communities worldwide, there are no significant indigenous communities requiring specific reporting. What truly makes an impact is OverIT’s role in enabling service continuity for its clients, whose operations are critical to communities. Through its software solutions, OverIT helps ensure the uninterrupted delivery of essential services such as electricity, gas, water, transportation, and telecommunications.

IMPACT, RISKS AND OPPORTUNITIES

The double materiality assessment identified only one significant impact related to communities’ economic, social, and cultural rights. Recognizing the positive impact of its software on client communities, OverIT saw an opportunity to extend these benefits to humanitarian efforts. By integrating advanced technologies like Machine Learning, GIS, and Augmented Reality, its solutions can enhance humanitarian logistics, equipping aid workers with powerful tools for faster and more effective interventions. Designed to support critical missions, OverIT’s software can play a key role in coordinating the distribution of humanitarian aid during and after catastrophic events. For this reason, OverIT launched ‘TechForAid’, a program designed to support humanitarian organizations by providing them with the Company’s technical expertise and advanced software

solutions. The TechForAid program is overseen by the VP Humanitarian Aid, a member of the Executive Management who reports directly to the CEO and plays an active role in strategic decision-making. Among the key initiatives currently underway is a collaboration with the Italian Red Cross. The VP Humanitarian Aid carefully evaluates each project, engaging executives when necessary to assess feasibility and allocate the required human and financial resources. From a financial perspective, this impact does not generate significant financial risks. Opportunities are difficult to quantify at this stage, as the projects connected to the TechForAid program are still under development. Furthermore, they should be considered within the broader context of the Company’s ongoing humanitarian efforts.

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

S3-1 S3-2

Policies and engagement

The Sustainability and Philanthropy Policy, first issued in 2024, outlines OverIT’s dedication to civil society, particularly in the humanitarian sector and international cooperation development programs. Through this Policy, OverIT reaffirms its commitment to supporting community-based organizations through skills-based corporate volunteering, leveraging its specialized expertise and in-house talent to assist NGOs and social initiatives effectively. The policy is aligned with the 17 Sustainable Development Goals (SDGs) of the United Nations’

2030 Agenda, the UN Global Compact Principles, and the ILO Declarations. The highest management authority overseeing its implementation is the CEO, supported by the VP Humanitarian Aid, who leads the activities. The Policy update does not currently involve direct engagement with the affected communities, as we rely on the expertise of the VP Humanitarian Aid and the competence of NGOs engaged. The policy is publicly available in the ‘Governance’ section of the Company’s website.



S3-4 S3-5

Managing impacts and future targets

In 2024, OverIT resumed conversations initiated in 2023 with humanitarian organizations that could benefit from OverIT’s software solutions and technological expertise, continuing a path already set in the previous year. This led to collaborations with Sistech, a non-profit organization that helps women refugees and asylum seekers find employment in the digital and tech sectors, and UNHCR, the United Nations Refugee Agency.

In 2024, OverIT welcomed two refugee women from Sistech as interns, with the goal of providing them with on-the-job experience to build careers

in the digital industry, either within OverIT or other companies. At the end of the experience, if it is not possible to offer a job position within OverIT, the Company ensures that the individuals have had a fulfilling and positive experience.

This initiative resulted in OverIT receiving the UNHCR’s ‘Welcome Refugee’ recognition. OverIT will also continue its collaboration with UNHCR in 2025 on the ‘Ready for IT’ project, a humanitarian work corridor initiative that will lead to the hiring of a refugee tech expert.

READY
FOR IT

Empowering NEET, Refugees & Migrants

sistech



Consumers and end-users

ESRS2 SBM-3 IRO-1

Consumers and end-users IROs

OverIT’s core business connects to end-users by managing critical client asset data. OverIT’s NextGen Platform empowers field technicians within large enterprises, the primary end-users, to efficiently perform maintenance and repair operations on mission critical assets.

IMPACT, RISKS AND OPPORTUNITIES

OverIT FSM solutions provide access to sensitive operational data for technicians, operators, and field workers across various industries. This data, including location, status, and technical details of critical client assets, such as gas pipelines, electrical lines, water networks, railway transport and telecommunications networks, needs stringent data security and privacy protocols.

This impacts on several internal processes, including but not limited to:

- **Data security and privacy**
The sensitive nature of client asset data makes data security, business continuity, and privacy management paramount;
- **Supply chain resilience**
OverIT prioritizes service providers and cloud services selection based on robust technological capabilities and stringent data security policies;

- **Information security**
Implementing comprehensive cybersecurity measures is crucial to protect against data breaches and system vulnerabilities.

The financial analysis identified operational, financial, and reputational risks associated with potential inadequate cybersecurity management. Although the individual impact of these risks on the end-user is relatively low, they must be evaluated within the broader context of the organization. As a result, the topic remains highly strategic, with the preventive measures in place being so robust that they effectively prevent any risk from emerging as material.

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 recognizes all policies governing its cybersecurity and data management systems as regulatory frameworks for the identified impact. These include a comprehensive set of policies covering cloud security, cryptographic controls, data classification, electronic messaging, information security in supplier relationships, log management, and remote working information security management. Additionally, privacy-related policies, such as Privacy by Design, Data Breach Policy, and Data Subjects Rights Procedure, are also included. The CEO holds ultimate responsibility for Policy

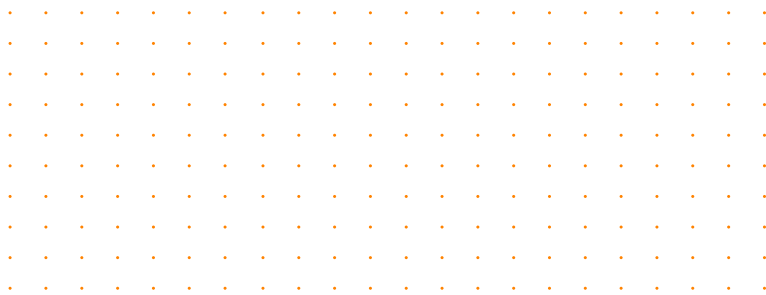
implementation. The Chief Information Security Officer (CISO) oversees Policy enforcement, security compliance, cybersecurity risk management, and incident response coordination across the Company. Data management policies are supervised by the Legal Manager, along with the external Data Protection Officer (DPO). Information on OverIT’s cybersecurity provisions is available on the corporate website under the ‘Cybersecurity’ section. All relevant policies are accessible on the corporate intranet.

S4-3

Channels to raise concerns

OverIT has developed a robust Information Security Management System (ISMS). OverIT’s commitment to cybersecurity compliance is demonstrated by internationally recognized standards and certifications such as UNI EN ISO 27001, as well as SOC1 Type II and SOC2 Type II reports. A dedicated cybersecurity reporting channel is available on the corporate website, enabling

stakeholders to report potential security concerns. The CISO is responsible for tracking, monitoring, and investigating reported incidents in accordance with established procedures aligned with industry standards and best practices. Business partners are not required to maintain a similar channel. However, OverIT encourages secure communication.



S4-4 S4-5

Managing impacts and targets

OverIT mitigates cybersecurity and personal data management risks through a robust ISMS compliant with UNI EN ISO 27001. 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 supported by a regularly updated business continuity plan and an effective data management system. Compliance with these standards is ensured through continuous monitoring of activities by the cybersecurity team and, for data privacy matters, by the Legal Manager.

Progress is systematically tracked using a dedicated Governance, Risk, and Compliance (GRC) platform, centralizing cybersecurity risk mitigation efforts and lessons learned from UNI EN ISO 27001 audits. Furthermore, monthly multi-compliance internal meetings facilitate information sharing and progress updates across all relevant corporate teams. In this setting, cybersecurity, data privacy, and sustainability teams can monitor advancements and evaluate future targets. These targets are established in collaboration with the Executive Management, leveraging market research and external consulting expertise.

Additionally, OverIT conducts regular corporate cybersecurity and data privacy training multiple

times per year. The training is tailored to different roles and responsibilities within the organization, equipping all employees with the knowledge to recognize and mitigate cyber threats. The objective is full participation, aiming for 100% workforce training completion.

In 2024, OverIT has also conducted a Network and Information Systems Directive 2 (NIS 2) gap analysis to assess the Directive's impact on its clients and its own operations. The NIS 2 Directive is an updated version of the original EU NIS Directive No. 1148/2016, which was adopted by the European Union (EU) to improve the overall cybersecurity resilience of critical infrastructure across member states. Led by the cybersecurity team with support from all relevant teams, the analysis found that 80% of processes are fully aligned with the Directive.

Looking ahead, OverIT remains committed to maintaining its UNI EN ISO 27001 certification, with all current extensions, as well as SOC1 Type II and SOC2 Type II reports. All cybersecurity initiatives are aligned with internal reporting frameworks, ensuring transparency and accountability in risk management efforts.





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

Business conduct is fundamental to OverIT’s business model, which is based on strong relationships with large enterprises and investors that prioritize compliance with relevant legislation and international guidelines in ethical governance. This commitment is paramount to achieving strategic objectives of transformation and sustainable evolution.

IMPACTS

The potential repercussions of failing to uphold these standards are significant and multifaceted. Corruption may come in many forms and shapes, such as favoritism in partnerships, unethical business practices, or privileged relationships with suppliers or clients. Even a single incident can severely damage trust with investors and customers, leading to regulatory investigations, sanctions, and reputational damage.

Recognizing the importance of transparency and accountability, OverIT has implemented a robust whistleblower protection framework. This ensures that individuals can report irregularities without fear of reprisal, safeguarding against undetected

misconduct and thus prevent reputational and legal damage.

Furthermore, the responsible management of supplier relationships is a key element in promoting sustainable practices throughout the supply chain. The integration of ESG standards helps enhance the overall sustainability of business operations and creates a positive impact on all stakeholders involved. In line with this commitment, OverIT has enhanced its supplier qualification questionnaire incorporating dedicated sections on ESG criteria. This initiative promotes greater transparency and alignment with sustainability principles among OverIT’s suppliers.

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

For OverIT, addressing and mitigating potential risks related to business conduct is essential to ensure operational continuity, protect reputation, and maintain long-term success in a highly competitive and evolving industry.

The following risks highlight key areas that require proactive management and strategic planning.

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
Reputational and operational risks generated by 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
Lack of diversity in the Company’s workforce could lead to a reputational risk related to the worsening of relations with investors	Own operations	Always

OPPORTUNITIES

The identified opportunities are mainly linked to the ability of ESG criteria to drive improvements in the Company’s performance. Setting ESG goals can facilitate access to credit or offer favorable terms,

while also serving as a guarantee to investors of the Company’s effective operation and commitment to sustainability.

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 maintains a robust OMC Framework to effectively manage corporate liability risks, thereby mitigating most of the risks identified in the double materiality assessment. The Supervisory Body provides rigorous oversight of the OMC

Framework, conducting annual reviews to identify process improvements, recommending updates, and suggesting possible future actions to the management.

CODE OF ETHICS, POLICIES, GENERAL AND SPECIAL PARTS

At the foundation of the OMC Framework is the OverIT’s Code of Ethics, which outlines the principles, values, and behavioral standards expected of all stakeholders, fostering a culture of transparency and integrity.

The OMC Framework is divided into a General Part and a Special Part. The General Part details OverIT’s governance and legal compliance practices, aligned with Italian legislation and international principles for organizational administrative responsibility. Both OverIT’s Code of Ethics and the OMC Framework General Part are publicly available on the corporate website under the ‘Governance’ section.

The Special Part, an internal document, lists and describes the specific relevant offenses that may

concern OverIT, identifies the sensitive organizational activities where the likelihood of the offense occurring is higher, and establishes guidelines for employees and stakeholders to mitigate risks. It outlines monitoring procedures, preventative measures, and reporting mechanisms to ensure effective oversight.

Additionally, the Anti-Corruption and Conflict of Interest Policy, established in 2024, outlines guidelines for preventing corruption and managing conflicts of interest, addressing key areas such as gifts, invites, representation expenses, sponsorships, and transparency in ethical conduct. The Policy is publicly available on the corporate website under the ‘Governance’ section.

WHISTLEBLOWING

OverIT encourages a culture of open communication and accountability. Employees are empowered to report any violations of OverIT’s Code of Ethics, the OMC Framework, or any applicable laws through a confidential Whistleblowing Platform (<https://overit.whistleblowing.it/>) available on the corporate website.

This channel, along with other reporting options (such as the ANAC platform and email), are communicated to all employees through a mandatory e-learning course, which lasts about one hour and is conducted annually.

The whistleblower is protected from retaliation both through the anonymity ensured by the Whistleblowing Platform and the protection system established by the OMC Framework.

Additionally, a Whistleblowing Handbook is available on the corporate website to guide potential whistleblowers in using the platform.

All legal entities within the Group adhere to the OMC Framework and comply with relevant local regulations based on their structure.

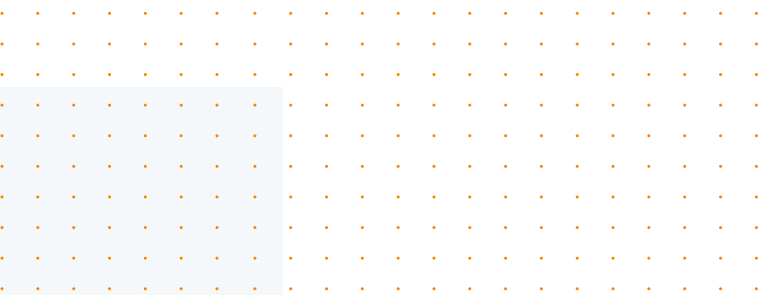
ACTIONS AND FUTURE TARGETS

In 2024, OverIT focused on training employees on the OMC Framework principles, in compliance with Italian Decree No. 231/2001 on corporate liability, reporting procedures, and the role of the Supervisory Body. New employees complete this training within their first month, and all employees participate annually.

Looking ahead to 2025, OverIT plans to deliver more targeted training focused on the OMC Framework documents for all employees. Specialized micro-learning modules will cover specific offenses likely to occur within the Company, with particular emphasis

on employee categories in high-risk areas such as Sales, Bid, and the Finance and Administration department, which are especially exposed to corruption and bribery risks.

Furthermore, the Supervisory Body closely monitors all relevant regulatory changes and directs the Company to update the risk assessment accordingly. Specifically, in 2024, regulatory changes related to various Italian laws were identified. In 2025, OverIT plans to update the OMC Framework in response to these regulatory changes.



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

OverIT is committed to fostering strong, transparent, and ethical relationships with its suppliers while ensuring compliance with industry standards and best practices.

All suppliers, both local and international, must comply with the OverIT Code of Ethics, which includes a dedicated section on supplier conduct.

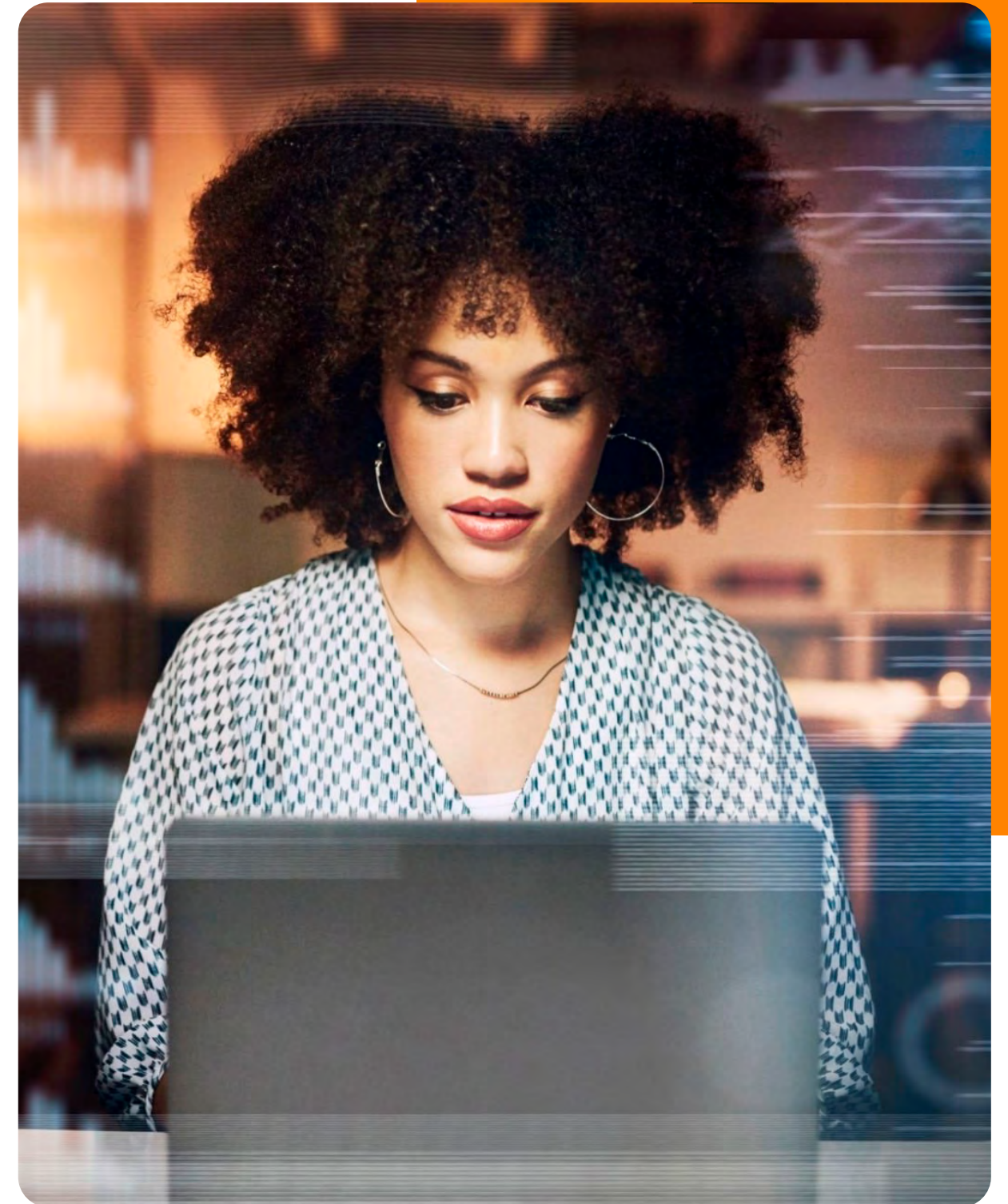
All suppliers, including small and medium enterprises (SMEs), are formally informed of payment terms through a Purchase Order, with payments typically due 90 days from the end of the invoice month via electronic payment. Late payments represent less than 2% annually, and any changes to payment terms are communicated via certified email.

OverIT ensures fair commercial practices through a supplier qualification process that includes assessments and contractual safeguards, such as audit and termination rights. Suppliers are evaluated on ethical standards, data privacy, cybersecurity, and compliance with relevant regulations, as well as industry best practices and cutting-edge technology. The evaluation also covers environmental, social accountability, health and safety, and equal opportunity matters, aligning with certified standards such as UNI EN ISO 9001, UNI EN ISO 14001, SA 8000, and UNI/PdR 125.

G1-4**Corruption incidents**

OverIT's comprehensive compliance and ethical governance measures have resulted in zero corruption incidents. During the reporting year there were no

convictions, fines, disciplinary actions, or legal cases related to report.





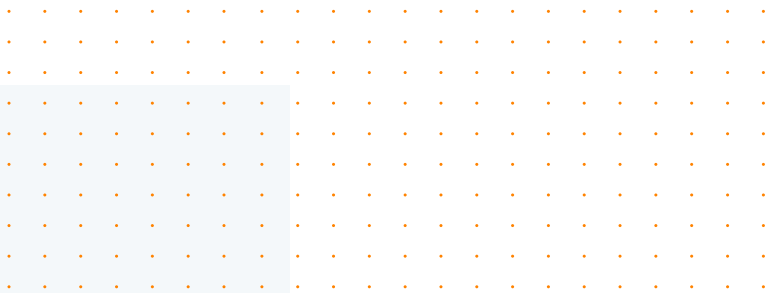
Appendix

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
a. Embedding sustainability due diligence in governance, strategy, and business model	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
b. Engaging with affected stakeholders in all key steps of the sustainability due diligence	GOV-2 Sustainability matters addressed by management SBM-3 Double materiality assessment MDR-P Policy overview
c. Identifying and assessing adverse impacts	SBM-3 Double materiality assessment
d. Taking actions to address those adverse impacts	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
e. Tracking the effectiveness of these efforts and communicating	The Sustainability Report FY2024 in its entirety will be made available to all stakeholders on the corporate website



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)	Corporate website Corporate Intranet

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 liabilityImplements risk-mitigation protocols, including internal controls and audit proceduresEstablishes clear disciplinary measures to address violations and ensure complianceEnsures 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. 231/2001OECD 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 interestProhibits bribery, corrupt practices, and undue influence in all company activitiesDefines clear rules for gifts and invitations and regulates representation expensesMandates the identification, management, and reporting of potential conflicts of interestRequires transparency in sponsorship activitiesImplements strict compliance measures, including oversight by the Supervisory Board	<ul style="list-style-type: none">Italian Legislative Decree No. 231/2001	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 operationsReduces environmental impact through energy-efficient facilities, fleet electrification, and waste managementEncourages low-impact mobility, promoting remote work and public transportation	<ul style="list-style-type: none">UNI EN ISO 14001UNI EN ISO 9001Italian Legislative Decree No. 231/2001	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 laborPromotes workplace equity, fostering equal opportunitiesGuarantees a safe and respectful environment, preventing harassment and misconductSupports anonymous whistleblowingCommits to ethical business conduct	<ul style="list-style-type: none">Italian Legislative Decree No. 24/2023Italian Legislative Decree No. 231/2001Italian Legislative Decree No. 101/2018Italian 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 institutionsPromotes ethical philanthropyEncourages 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 violationsEnsures confidentiality, protecting whistleblowers from retaliationAllows 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 employeesEnsures timely feedback and monitoring, with clear investigation protocolsIncludes 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 protectionIntegrates data security from the design phaseImplements risk-based security measuresMandates continuous monitoring and vulnerability assessments, including penetration testing and incident management	<ul style="list-style-type: none">UNI EN ISO 27001GDPR	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 breachesEnsures compliance with GDPRImplements preventive and monitoring measures to detect and mitigate security incidents	<ul style="list-style-type: none">UNI EN ISO 27001GDPR	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 GDPRGrants individuals control over their personal dataProtects data subjects from discrimination or retaliation	<ul style="list-style-type: none">UNI EN ISO 27001GDPR	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 recruitmentSupports employee development through structured career paths, performance reviews, and training programsImplements a Location Flexible Policy, allowing remote work within ItalyEnsures compliance with labor laws and workplace safety standards, including health surveillance and risk preventionProvides structured misconduct reporting and whistleblowing channels	<ul style="list-style-type: none">Italian Legislative Decree No. 231/2001UNI PdR 125/2022UNI EN ISO 9001SA 8000GDPR	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					7
ESRS BP-2	Disclosure on specific circumstances					7
ESRS 2 GOV-1	Board's gender diversity					8
ESRS 2 GOV-1	Percentage of board members who are independent					9
ESRS GOV-1	Role of governance, management, and control bodies	x	x			9-10
ESRS GOV-2	Information provided to governance, management, and control bodies and sustainability matters addressed by them		x			10
ESRS GOV-3	Integration of sustainability performance in incentive systems					10
ESRS GOV-4	Disclosures on due diligence duty					10
ESRS GOV-5	Risk management and internal controls on sustainability reporting					10
ESRS SBM-1	Strategy, business model, and value chain					11-13
ESRS SBM-2	Interests and views of stakeholders					13
ESRS SBM-3	Relevant impacts, risks, and opportunities and their interaction with strategy and business model					13-14

Disclosure Requirement	Data point	SFDR*	Pillar 3	Benchmark regulation	EU Climate Law	Page
ESRS IRO-1	Description of processes to identify and assess relevant impacts, risks, and opportunities					16-23
ESRS IRO-2	ESRS disclosure requirements covered by the Company's sustainability statement					57
MDRT-T	Monitoring the effectiveness of policies and actions through targets					9-10
ESRS E1-1	Transition plan to reach climate neutrality by 2050					18
ESRS E1-1	Undertaking excluded from Paris-aligned Benchmarks		x	x		18
ESRS E1-4	GHG Emission reduction targets	x	x	x		18
ESRS E1-5	Energy consumption from fossil sources disaggregated by sources	x				18-19
ESRS E1-5	Energy consumption and mix	x				18
ESRS E1-5	Energy intensity associated with activities in high climate impact sectors	x				19
ESRS E1-6	Gross Scope 1,2,3 and Total GHG Emissions	x	x	x		19-21
ESRS E1-6	Gross GHG Emissions Intensity	x	x			20
ESRS E1-7	GHG removals and carbon credits				x	22

Disclosure Requirement	Data point	SFDR*	Pillar 3	Benchmark regulation	EU Climate Law	Page
ESRS E1-8	Internal carbon pricing					22
ESRS E1-9	Exposure of the benchmark portfolio to climate-related physical risks			x		22
ESRS E1-9	Disaggregation of monetary amounts by acute and chronic physical risk		x			22
ESRS E1-9	Location of significant assets at material physical risk		x			22
ESRS E1-9	Breakdown of the carrying value of its real estate assets by energy-efficiency classes		x			Not relevant
ESRS E1-9	Degree of exposure of the portfolio to climate-related opportunities			x		Not relevant
ESRS S1-1	Human rights policy commitments	x				25
ESRS S1-1	Sustainability due diligence policies on issues addressed by the fundamental ILO Conventions 1 to 8		x			25
ESRS S1-1	Processes and measures for preventive trafficking in human beings	x				25
ESRS S1-1	Workplace accident prevention policy or management system	x				32
ESRS S1-3	Grievance/complaints handling mechanisms	x				27
ESRS S1-14	Number of fatalities and number and rate of work-related accidents	x		x		32

Disclosure Requirement	Data point	SFDR*	Pillar 3	Benchmark regulation	EU Climate Law	Page
ESRS S1-14	Number of days lost to injuries, accidents, fatalities or illness	x				32
ESRS S1-16	Unadjusted gender pay gap	x		x		31
ESRS S1-16	Excessive CEO pay ratio	x				31
ESRS S1-17	Incidents of discrimination	x		x		33
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				34
ESRS S2-1	Human rights policy commitments	x				34
ESRS S2-1	Policies related to value chain workers	x		x		34
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					35
ESRS S2-4	Human rights issues and incidents connected to its upstream and downstream value chain	x				35
ESRS S3-1	Human rights policy commitments	x				37

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		Not relevant
ESRS S3-4	Human rights issues and incidents	x				35
ESRS S4-1	Policies related to consumers and end-users	x				37
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				40-42
ESRS G1-1	United Nations Convention against Corruption	x				42
ESRS G1-1	Protection of whistleblowers	x				42
ESRS G1-4	Fines for violation of anti-corruption and anti-bribery laws	x		x		42
ESRS G1-4	Standards of anti-corruption and anti-bribery	x				42

* 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.

