



2022 Consolidated Non-Financial Declaration

in accordance with Italian Legislative Decree 254/2016

Summary

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Dear Stakeholders,

once again this year Exprivia has published the Consolidated Non-Financial Statement (NFD) with reference to the 2022 financial year, the document which collects and illustrates the results achieved by the Group in the

ESG - Environmental, Social and Governance. The commitment to ESG represents one of the pillars of the company's strategic lines of development.

Despite a complex scenario, which sees world GDP exceeding the threshold of 100 trillion, the glimmers of recession and the increase in interest rates in response to the rise in inflation, Exprivia has set up its growth under the banner of sustainable success which passes through a renewed attention and roots in the territories, confirming its capital solidity and the ability to create long-term value.

At the end of 2022, Exprivia presents itself on the market as one of the best "industrial platforms" with Italian private capital and with the financial solidity suitable for tackling a path of continuous growth. We remain convinced that solid industrial and financial fundamentals guarantee our strategic lines of development along the lines of the transformations in progress. Digitization is certainly one of the major agents of change for rethinking business models through the extensive management of the enormous amounts of data that are increasingly available today.

We are committed to spreading the culture of sustainability. Our sustainability report (non-financial statement) is enriched every year with elements of reporting and information that we like to provide on the non-strictly economic aspects of the company's activity, convinced as we are that sustainable success, desired by all governance, steps for widespread and constant attention to ESG issues.

Exprivia intends to continue to guide change towards sustainable development, both by carrying out its activities in the name of sustainability, with respect for future generations, and by providing its customers with solutions that minimize the impact on the environment and promote inclusion. Protecting the environment and promoting human capital are objectives that are combined with an efficient governance system. We believe that a "sustainable business" model cannot do without an internal organization that integrates the values of sustainability into the action of the self-governing body.

In this context, we have achieved important environmental, social and governance objectives by achieving international certifications that guarantee the supply of high-quality IT services, the constant commitment to reduce greenhouse gas emissions, the protection of the health and safety of workers and the prevention of corruption phenomena. The certifications acquired are an incentive for us to cultivate what we have achieved and to improve our work aimed at building an inclusive and sustainable ecosystem.

We are always convinced that we can contribute, with our ideas and many skills, to the growth of our people, our company size, the value we create for our shareholders and our country.

Dominic Favuzzi
President and CEO,
Exprivia

GRI DISCLOSURE 2-1

Exprivia SpA

subject to the direction and coordination of Abaco Innovazione SpA
Registered office in Molfetta at via Adriano Olivetti n. 11
Share capital Euro 26,979,658.16 fully paid up

Tax code and Bari Business Register number 00721090298 REA BA-481202 Company with shares listed on the Euronext market of Borsa Italiana SpA

Exprivia carries out Management and Coordination activities, pursuant to articles 2497 and following of the civil code, exclusively on the companies belonging to the group wholly controlled by it.

For this purpose, the Exprivia Board of Directors approved on 4 December 2017 **a Regulation on the exercise of Management and Coordination activities** which governs the mechanisms through which the Parent Company determines the methods for managing the necessary intra-group information flows and carries out its management and coordination activities in relation to the Companies subject to it.



expriVIA

1. An international group enabling digital transformation processes

GRI DISCLOSURE 2-1

The Exprivia Group is an international group specialized in Information and Communication Technology capable of directing the drivers of change in the business of its customers thanks to digital technologies.

The Group stands out for its reliability in managing complex projects through the connection and integration of vertical and horizontal skills and for its ability to create solutions that are easy to use and update, as they are based on continuous research and innovation.

Exprivia SpA has been listed on the Italian Stock Exchange since 2000, on the Euronext Milan market (XPR).



The founding concepts of Exprivia's vision

Futures

The future is the point towards which we aim in defining scenarios, paths and goals for us and for our customers.



Connection

It's what makes us innovators. It is the ability to find unexpected solutions by creating links between our skills. It is the ability to imagine the future by directly relating what we know in the present: technology with customer needs, the world of research with that of business, the city with the people who live there.

Perfect

Perfect is the level we strive to achieve in design of innovative and efficient IT solutions in each specific sector.



Reliability

For Exprivia it is a constant exercise that leads us to seek perfection in everything we do, to always guarantee and in any case the respect of the commitments undertaken, to consider effectiveness and efficiency as essential requirements of all our offer of products and services.

Simple

Simple is everyone's basic requirement our systems, designed to improve people's lives through the availability and usability of information.



Simplicity

For Exprivia, it means deploying the complexity of the technology with a view to making the user experience accessible innovation and digital transformation for businesses and citizens, through a process of synthesis that aims at the essentiality of the solutions.

The markets

GRI DISCLOSURE 2-6

If today Exprivia is among the main players in the digital transformation of companies, it is due to the plurality of skills and the wealth of experience gained over years of activity on the various reference markets.



Banking, Finance & Insurance

Digital progress and financial technology: the combination of the future

The financial market is experiencing a radical transformation of its business model. The need to always offer new services, usable at any time from any device, makes it necessary to develop increasingly innovative and efficient IT solutions and services.

Thanks to the skills gained in over 25 years of partnerships with the main credit and insurance institutions in Italy and abroad, Exprivia has the specializations and experience to fully respond to customer needs, through tailor-made and omnichannel digital solutions: from creditworthiness assessment to monitoring, from the capital market to factoring management, from the value of data to the customer experience.



Telcos & Media

Skills and technologies for network virtualization

In the Telco & Media market, the guidelines on which the main market players are confronted are linked not only to technological innovation but, hand in hand, to the need for simplification and automation and again to the need to expand their offer with services with high added value. On all these three lines, the Exprivia group has the best assets in terms of offer, know-how and geographical presence to be able to brilliantly support its customers along this path from now on.

A distinctive aspect in the Italian Telco reality is Exprivia's Innovation Lab aimed at verifying and optimizing the provision of services on 5G networks, speeding up the adoption of orchestration and automation methodologies, processes and solutions. Furthermore, the initiative makes it possible to convey innovative Cloud-ready solutions towards specific vertical markets (e.g. IoT, e-Health, Smart City, Industry, etc.).

Exprivia is the optimal partner for Service Providers, Media Providers and Telco Manufacturers to best support their business in the paths of technological innovation and automation and enrichment of the B2B offer.



Energy & Utilities

Energy-optimising technology

The energy and utilities sector is evolving rapidly to adapt to the technological modernization processes of infrastructures, the development of new services, the entry into force of new directives on safety, energy efficiency, environmental protection and consumers, which are having a significant impact on both the demand and supply side.

In this context, Exprivia offers customers specific solutions for the development and management of transversal and characteristic processes, which aim to ensure companies in the energy, water, environmental and public utility sectors greater operating efficiency, high performance and a high quality of customer services. Systems based on technologies such as cloud and XaaS, CRM, big data analytics and business intelligence, IoT, digital channel, social, e-mobility, enterprise application governance that put the user at the center of processes allowing him to acquire ever greater autonomy and awareness.



Aerospace & Defence

Military defense, civil security and digital technology

Recent geopolitical events impose an immediate response on the aeronautical, naval and land, civil and military sectors in the adoption of security systems in which the technological component plays an increasingly decisive role in guaranteeing the safety of people, places, machinery and systems IT.

Even more urgent is the IT support for strategic decisions in critical situations for the implementation of prevention actions through the monitoring and control of the scenarios. Exprivia offers a real advantage to the sector, making it possible to analyze the complexity of heterogeneous information (images, videos, data, texts, symbols, voices, sounds) coming from a multitude of sensors, worn, fixed and mobile, in flight, in navigation, in orbit, on vehicles and on drones. In particular, the company develops command and control systems, surveillance, cartographic presentation, processing of geographical maps and rapid prototyping of terrestrial, naval and air consoles which, also thanks to augmented reality techniques, the wealth of georeferenced information and the social collaboration, they offer maximum interaction with scenarios that are ever more faithful to reality.



Manufacturing & Distribution

Towards the new industrial revolution

The future of industrial processes follows a digital thread. A common thread formed by the various enabling technologies that are changing the way of designing, creating and distributing a product, automatically organizing and managing an enormous amount of information in real time.

The fourth industrial revolution is underway and will see in a very short time fully controlled, interconnected and automated productions through the evolution of technology.

Industry 4.0 defines this change through a panorama that is still evolving, but already equipped with precise development guidelines that coincide with the knowledge and skills that the company possesses: use of data and connectivity, analytics and machine learning, human/ machine, interaction between digital and reality. Exprivia has seized this extraordinary opportunity, devoting itself to reinvigorating the entire industrial process with our digital solutions and to completely automating the management of enormous amounts of information in a simple, rational and efficient way.



Healthcare

Innovative solutions for individual health and efficient administration

Building a health system that combines savings and efficiency, that takes care of people even before treating them, that eliminates waste and reduces waiting times. With these primary objectives, we propose ourselves as the ideal partner for a healthcare system aimed at a future of excellence.

The technological solutions applied to the health system make it possible to connect the entire regional health system capillaryly, from administrative and managerial centers to public and affiliated hospitals within the entire supply chain, up to individual professionals and online services for the user, for maximum optimization of each resource.

A team of 350 specialists, 30 years of presence in the IT sector, solutions and services in 500 healthcare companies for 20 million patients confirm the effectiveness of our responses to the needs of the healthcare sector, fundamental for the economy and the development of each region.



Public Sector

PA digitalisation: the first step towards a reinvigorated country

The Public Administration has already started a modernization process some time ago based on principles such as innovation, simplicity and reliability to protect businesses, citizens, civil servants and the State itself. The streamlining of bureaucracy through the digitized management of the PA - together with organizational renewal actions - today makes it possible to reconcile expenditure optimization with the quality of services.

In this perspective, Exprivia has transferred many experiences gained in optimizing the processes of large private companies, rethinking them on the basis of the needs of central and local bodies with declinations for each thematic area including:

- ▶ products and services for the management area;
- ▶ eGovernment and eProcurement solutions;
- ▶ filing and sharing documents electronically;
- ▶ planning and control through business intelligence and business analytics platforms;
- ▶ performance measurement in PA processes;
- ▶ solutions to support administrative processes (SOA paradigm);
- ▶ single access for the exchange of information between institutions, citizens and businesses;
- ▶ system integration for 24/7 business continuity and automatic repair.

The skills

| Skills | Description |
|--------------------------------|---|
| Artificial intelligence | The technologies are ripe to face the computational challenges posed by the evolution of AI. Now companies need a design approach that allows the introduction of Artificial Intelligence into business processes. |
| Big Data & Analytics | Offer of the most advanced tools in order to support both decision-making processes and ordinary activities based on the possession of information. The Big Data & Analytics area is devoted to the development of projects, services and solutions, aimed at the strategic use of massive information to increase business. |
| Cloud | The advent of cloud computing has completely changed the way IT services are acquired, implemented and performed. Our cloud services are based on four fundamental models: Public Cloud, Private Cloud, Hybrid Cloud, Community Cloud. |
| Digital twins | Virtual clones of physical operations help companies monitor operations, execute predictive maintenance, and to simulate scenarios that would require too many resources to test, create long-term business plans, identify areas for innovation, improve processes and inform capital purchase decisions. |
| IoT & Contextual Communication | The IoT is able to positively affect the very idea of business, work, study, health and life. The main areas of skills development are: Industry 4.0, Digital Healthcare, Smart Cities, Smart Grids. |
| Mobile | Offer, to companies and institutions, to get the maximum benefit from the latest generation mobile technologies by inserting them into a broader multi-channel strategy that includes Mobile Device Management for corporate devices, Mobile Payment in the various sectors of commerce and services, Mobile Health and Mobile Application Development in the areas of health, finance and safety. |
| SAP | With a strategic partnership that has lasted for over 20 years, Exprivia is today one of the main reference players in the SAP world in Italy and abroad. The main areas of intervention are: Administration, Finance and Control, Operation & Logistics, Business Analytics, Human Capital Management. |
| Business process outsourcing | Support the company's evolution by taking charge of the end user acquisition, management and retention procedures. The offer ranges from back office outsourcing services, relating to typically internal functions such as human resources, accounting and information technology, to front office outsourcing services including customer care and customer service. |
| Network&Digital Transformation | In the world of Telco Operators and Media Companies, Exprivia has developed over time expertise on the convergence between IP networks and Optical networks and on infrastructure components of Mobile operators. As far as Enterprise networks are concerned, today Exprivia has vast skills in the design and implementation of convergent wired and wireless solutions, Private Network solutions, SD-WAN, the technological refresh of corporate networks. The Exprivia Software Factory creates carrier-grade systems and solutions with characteristics of robustness, scalability and resilience. We use Agile design and development methodologies in SCRUM logic and DevOps, making use of both open source technologies and off-the-shelf products for the design and implementation of customized solutions for the customer. |
| CyberSecurity | Services designed on the security controls of the National Institute for Standard and Technologies (NIST), which, using information provided by the Exprivia Observatory of CyberSecurity, are divided into: <ul style="list-style-type: none"> ▶ Identify - From consultancy activities to Vulnerability and Penetration Test (VAPT), from simulations of malvertisement campaigns to analysis and research of possibly stolen and exposed data on the deep and dark web. ▶ Protect - Implementation and management of controls that focus on incident protection, segmentation, micro-segmentation, identity and access management and governance, management of privileged identities, static (SAST) and dynamic application security (DASD), security, obfuscation and data masking at rest and in transit. ▶ Detect - Continuous monitoring using SIEM and sophisticated AI tools. ▶ Response - Exprivia has a team that can be hired to respond to an incident (Global Response Team). ▶ Restore - The GRT can be used not only to respond to an attack, but to restore service. |



Materiality analysis in relation to the business

GRI DISCLOSURE 2-29; GRI 3-1



The Exprivia Group is characterized by a culture oriented towards technological innovation and a flexible structure capable of guiding the market and anticipating changes. Company activities have always been inspired by the ethical principles of transparency, legality, honesty, respect for people's rights, fair competition, environmental protection and occupational health and safety.



The Group undertakes to promote and apply these values in the provision of services to the customer and in the diffusion of the corporate culture. There are many activities and initiatives that the group carries out, directly or indirectly relating them to sustainability issues. They range from the improvement and innovation of its products and services, through intense research activities, to internal company initiatives with numerous participations in Consortia, Associations, National and International Organisms.



With this in mind, Exprivia conducted a materiality analysis. The engagement took into account Sustainability issues that can positively or negatively influence the Company's strategy, performance and positioning in the short, medium or long term and therefore create or erode its value.



The relevance of the material topics was defined through direct involvement of stakeholders, through the dissemination of a survey, aimed at evaluating and prioritizing the impacts that corporate activities produce. In evaluating these, a scale was identified aimed at measuring the impacts generated directly or indirectly by the company at a national level. For each impact, the relative remediability was identified, aimed at the possibility of mitigating or remedying the effects produced in the short and long term.

Identification
internal and external aspects
of sustainability issues
potentially relevant to the
group



Assessment
Discussion of topics
with management



Prioritization
Elaboration of the
Materiality matrix with the
topics that
reflect the relevant economic,
environmental and social
impacts

For the drafting of the Consolidated Statement of Character, considering the vastness of the Exprivia Group, transversal work teams were created. The materiality analysis of the Exprivia Group, for 2022, was performed through the phases of:

- ▶ Evaluation of the issues resulting from the choice of the above objectives;
- ▶ Evaluation of the main trends of the reference sectors;
- ▶ Assessment of the specific interests of stakeholders through surveys on issues relevant to the Group and impacts on the territory;
- ▶ Assessment of a sector benchmark: the sustainability reports published by the Group's main competitors were analysed.

Analysis and Management of Impacts

GRI 3-3 INFORMATION; GRI 2-24

During 2022, Exprivia, perfectly aware of the need to monitor the impacts that activities and consumption produce on society and the environment, adopted company policies aimed at implement the solidity and sustainability of its business model, promoting transparency, social innovation, development, safety and environmental protection.

The long-term corporate objective, in accordance with the provisions of the Paris Agreement, is to strengthen the response to the threat posed by climate change, taking into account the principle of common but differentiated responsibilities.

Below is a summary of the main initiatives promoted by Exprivia to implement the positive impacts in terms of sustainability and counter possible negative impacts on the environment and society:

- ▶ Smart working incentive: the implementation of smart working in the company has produced a significant reduction of the daily movements of employees and has recorded important positive effects, in terms of environmental sustainability, on climate pollution, through a significant reduction in environmental emissions. Urban environmental sustainability does not exhaust the scope of potential advantages of smart working, which has shown undoubted positive effects also on the quality of work, on the optimization of the work-life balance and on the ability to attract young talent;



- ▶ Identification and minimization of the main environmental impacts associated with production activities: ISO 14001 certification has allowed Exprivia to specialize in principles, systems and techniques support for environmental management systems. By deepening the "Plan-Do-Check-Act" methodology, the company has identified the main practices to be adopted to protect the environment, preventing pollution, reducing the amount of waste, the consumption of energy and materials;
- ▶ Adoption of a scientific and systematic approach to reporting and monitoring greenhouse gases: the achievement of the ISO 14064-1 Certification has allowed Exprivia to measure and monitor greenhouse gas emissions, in order to implement Carbon Management policies and correctly communicate its commitment to environmental sustainability to stakeholders;
- ▶ Fight against corruption: Exprivia's Management System for the Prevention of Corruption is based on ISO 37001 certification and contributes to the development of an ethical culture in companies by operating according to principles of transparency, in compliance with the current regulatory framework. The company promotes an organization and development model based on the culture of legality and which promotes constant actions to improve company processes;
- ▶ Social commitment: constant monitoring and management of activities and processes that produce impacts on human rights, development, training, health and safety of workers, non-discrimination. The adoption of a Social Accountability Management System, in compliance with the SA 8000 Standard, has allowed Exprivia to implement the contents of the ILO (International Labor Organization) Conventions, the Universal Declaration of Human Rights, the United Nations Convention of the Rights of the Child;

- ▶ Protection of the working environment: The Occupational Health and Safety Management System, in compliance with the ISO 45001 Standard, has allowed Exprivia to make workplaces safer and more accessible and to prevent illnesses and accidents related to work activities with a view to continuous improvement.

Exprivia's focus on environmental and social issues is constantly evolving and foresees the active involvement of the entire corporate population. For this reason, the company constantly monitors the impacts that its activity produces in the social and environmental fields, trying to minimize the negative effects and implement the positive effects on people, human rights, the environment and society.

Material topics

GRI DISCLOSURE 3-2; GRI 3-3

Every year the Exprivia Group defines and reports on the relevant sustainability issues, with reference to the five areas of Legislative Decree 254/2016, for the company and for the stakeholders. The definition of these topics is based on an identification and prioritization process which includes the phases described in the previous paragraph.

| Scope 254/16 art.3 paragraph 1 | Theme by importance | Risks | Risk and impact policies and management |
|---------------------------------------|--|--|---|
| Respect for human rights | <p>Diversity, inclusion and equal opportunities</p> <p>Protection of personal data</p> | <p>Events capable of jeopardizing respect for human rights</p> | <p>The Exprivia Group expresses its commitment to the protection of human rights through the Code of Ethics, the Organizational Model pursuant to Legislative Decree 231/2001, careful negotiation with the social partners, a process of progressive enhancement of sustainability, demonstrating the ability to create value over time, promoting the economic and social development of the territories and communities in which it operates.</p> <p>The Group is committed to actively supporting the protections and rights defined by the Universal Declaration of Human Rights. Internal Audit acts in support to prevent and mitigate risk factors.</p> |
| Labor and personnel management | <p>Occupational health and safety</p> <p>Attraction of talents and enhancement of human capital</p> <p>Decent working conditions</p> <p>Training</p> <p>Innovation and continuous investments in Research and Development</p> | <p>Risk associated with outgoing turnover</p> <p>Risk of loss of market share connected to the failure to update products and services</p> | <p>The Group adopts a policy of stable employment of workers, favoring open-ended employment contracts and limiting the choice of fixed-term contracts solely to residual ancillary fixed-term activities.</p> <p>With reference to the topic of innovation, to mitigate Exprivia risks:</p> <ul style="list-style-type: none"> ▶ Collaborates with Universities; ▶ Create Academy on topics related to the sector; ▶ Participate in partnerships and program contracts; ▶ Listen to the needs and create partnerships for the development of customer-oriented solutions. |

Social aspects

- Reputational risk
- Operational risk in carrying out activities with the territories
- Risks related to corruption
- Risks associated with dependence on one's own customers
- Risks associated with contractual commitments
- Risks associated with internationalisation
- Risks associated with competition
- Credit risk

Relationship with the territories

One of the pillars of the Exprivia Group's Strategic Plan is certainly represented by relations with communities based on principles of transparency, ethics, inclusiveness and respect for human rights, principles included in the Code of Ethics.

The Group annually defines and implements specific action plans aimed at increasing the reputation of its brand both locally and nationally and internationally. These plans include activities ranging from participation in or sponsorship of initiatives of a local nature, such as events, conferences or seminars, to participation in projects for the development of the territory promoted by local administrations, to joint support initiatives in favor of entities and associations active in the territory.

Relationship with customers

Competitiveness on the market is conducted in full compliance with competition regulations and with a view to social responsibility and environmental protection, for the correct and functional resource utilization. In this regard, thanks to the Whistleblowing tool, customers in business relations with the Group can report any offences. The latter could concern any violations, requests or inducements to violate laws or regulations, provisions of the Code, internal procedures, with reference to the activities and services of interest to the Group.

Welfare

The welfare initiatives implemented annually tend to provide new services with respect to the panel available to the corporate population. Exprivia People Care is the corporate welfare plan which enriches the total reward system, responding to an ever wider range of workers' expectations, not just economic needs.

Smart Working is configured as a new approach to corporate organization, in which the individual needs of the worker are reconciled, in a complementary way, with those of the company. The Group has implemented a series of activities aimed at making this way of working its own.

Scope 254/16
art.3
paragraph 1

Theme by
importance

Risks

Risk and impact policies and management

Environment, health and safety: use of energy resources, impact of emissions on the environment

Energy management

Protection of the environment and responsible use of resources

Usage of suppliers committed to environmental protection and socially responsible

Environmental risks

Risks associated with health and safety in the workplace

Information security risks

Risks associated with the management of software projects and IT services

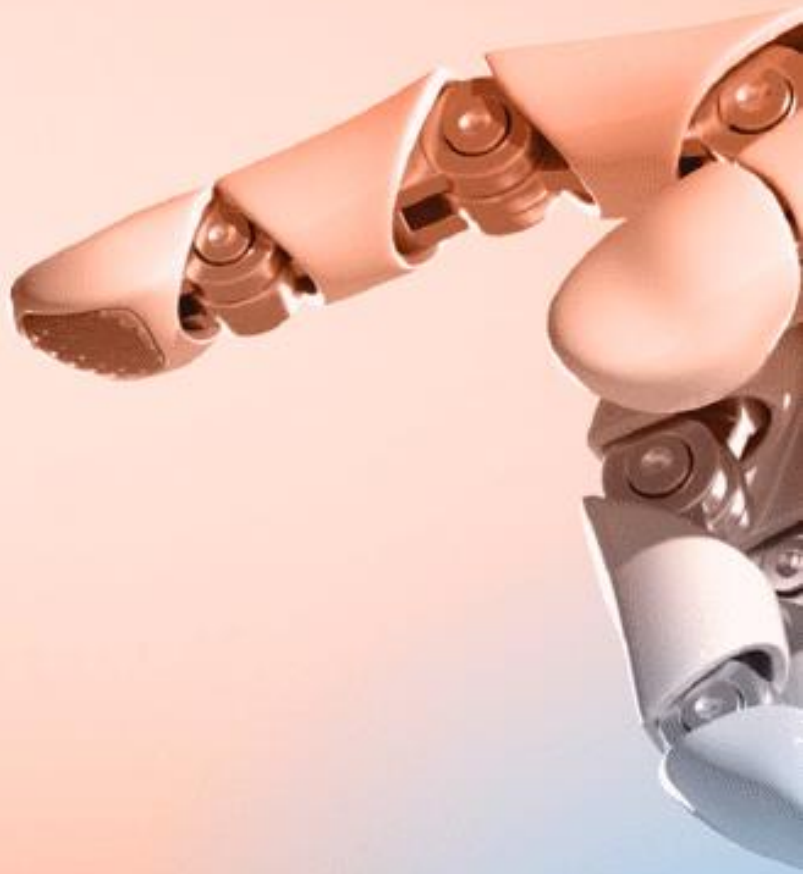
Risks relating to the business context and legislative/regulatory compliance

Corporate risks at corporate level

In order to mitigate the risks, the Group undertakes to:

- ▶ Operate in compliance with all applicable laws, regulations and standards in the environmental field;
- ▶ Constantly safeguard the environment from carrying out its production processes, from the use of infrastructures and corporate structures functional to the aforementioned processes;
- ▶ The Internal Audit function that has assurance tasks with the purpose of assisting the organization in pursuit of their goals.
- ▶ Inform, train and update company personnel to promote responsibility and awareness on the environment;
- ▶ Monitor and evaluate the environmental impacts generated in carrying out its activities, prevention environmental pollution and the potential environmental effects of new processes and/or changes;
- ▶ Continuously improve the Environmental Management System to enhance environmental performance corporate.
- ▶ Research and develop innovative technologies and solutions, such as easy access to health protection services citizen, the protection and improvement of the environment and continuous training in the world of work;
- ▶ Providing products and solutions that offer the best guarantees for the environment, for the health and safety of those who work for their installation and for their use, up to their disposal at the end of their life;
- ▶ Contain greenhouse gas emissions (GHGS) also by favoring alternative ways of working that minimize home-office travel (smart working) and business trips;
- ▶ Reducing the production of waste, promoting its recycling and safe and responsible disposal;
- ▶ Favor suppliers and partners also on the basis of compliance with the principles expressed in this policy.

| Scope 254/16 art.3 paragraph 1 | Theme by importance | Risks | Risk and impact policies and management |
|--------------------------------------|--|---|---|
| Fight against corruption | Ethics in business management Corruption Prevention Fair competition | <p>Risk of corruption affecting relations with the PA</p> <p>Risk of corruption related to the processing of sensitive data and confidential information of third parties</p> <p>Risks of discrimination</p> <p>Risk of lack of ethics in business management</p> <p>Risk of unfair competition</p> | <p>In order to mitigate the risks, the Group has adopted:</p> <ul style="list-style-type: none"> ▶ A Code of Ethics that prohibits practices of corruption, illegitimate favours, collusive behavior and direct solicitations and/or through third parties, of benefits. ▶ The Internal Audit function that has assurance tasks with the purpose of assisting the organization in pursuit of their goals. ▶ The implementation pursuant to Legislative Decree no. 231/2001 of the internal Organizational Model, which he is responsible for monitoring the Supervisory Body. ▶ The adoption of a Quality System which constitutes an articulated compliance program containing inter alia instruments and policies useful for contrasting and preventing the phenomena of active and passive corruption. ▶ The development of guidelines to be used by the procurement function for assessing reliability reputation of third parties with whom Exprivia maintains business relations, with the aim of carrying out an integrity check and protecting Exprivia from possible negative repercussions due to pecuniary or disqualification sanctions (pursuant to Legislative Decree 231/01) and from the reputational risk associated with any unlawful practices in business relationships. ▶ The Whistleblowing platform able to guarantee the highest levels of confidentiality and confidentiality for reports to the Supervisory Body on relevant illicit conduct pursuant to Decree 231 based on precise and concordant factual elements and on violations of the organisation's management and control model of the entity, of which the Recipients have become aware due to the functions performed . ▶ Prevention of active and passive corruption. ▶ Internal policies for the resolution of conflicts of interest ▶ Privacy Regulation (GDPR) |



Environment

GRI DISCLOSURE 2-23

The Exprivia Group, firmly believing that the quality of the environment affects the quality of life and economic development, has decided to voluntarily adhere to the UNI EN ISO 14001 standard, defining and implementing an Environmental Management System compliant with the requirements of the aforementioned standard, which guarantees a systemic approach to the continuous improvement of environmental performance and indirectly to the reduction of applicable risks.

In 2007 Exprivia obtained the EMS certification for its Molfetta site with respect to the ISO 14001 standard, maintaining its validity to this day.

In 2019 Exprivia delivered to ENEA the Energy Diagnosis of the Molfetta and Rome (Bufalotta) sites pursuant to Legislative Decree 102/2014 "Energy Efficiency", contemplating Energy Efficiency Improvement Programs in the four-year period of validity of the diagnosis.

In 2022 Exprivia Projects obtained the EMS certification for its Molfetta site with respect to the ISO 14001 standard.

In 2022 Exprivia and Exprivia Projects formalized the GHG Verification Statement for all sites with respect to the ISO 14064 standard. The ISO 14064 standard outlines a working methodology based on a scientific and systematic approach to reporting and monitoring greenhouse gases. The ISO 14064 standard

it aims to bring credibility and guarantee to the reporting and monitoring processes of greenhouse gases with reference to the GHG emission declaration formulated by Exprivia.

Exprivia, in compliance with the provisions of Legislative Decree no. 81 of 2008 and any other regulatory provision on the subject, undertakes to protect workplace safety and people's health, preparing all necessary and appropriate measures to ensure absolute compliance of workplaces with the highest standards on the subject of safety and hygiene.

Relevance for the activities of the Exprivia Group

Exprivia is a company that provides ICT services, whose production processes have human intensive characteristics in which the human production factor prevails over the machinery factor. However, their sensitivity to the aspects of health and safety in the workplace and to environmental issues and in particular to the problems posed by climate change on a global level is high.

Management activities and results

As regards the EMS, the main actions to improve environmental performance carried out by the Exprivia Group in recent years have been:

- ▶ Containment of consumption and waste and optimal running of the plants in relation to seasonality;
- ▶ Technological innovation through the virtualization of IT equipment in CED areas;
- ▶ Consumption monitoring and implementation of performance indicators;
- ▶ Adoption of consumer awareness policies;
- ▶ Rational use of spaces with site change activities or use of co-working spaces, aimed at optimizing the areas used and the air-conditioned volumes;
- ▶ Pay attention to the consumption of water, paper and toner;
- ▶ Use of flow reducers for toilet sink taps;
- ▶ Preferential use of the train instead of the plane for national transfers (lower emissions);
- ▶ Increased the use of tools for video conferencing and virtual meetings, in order to reduce the travel of company personnel;
- ▶ Replacement of the neon lighting fixtures with a LED lighting system.

Environment, surveys and consumption trends

GRI 302-1 DISCLOSURE; GRI 305-1; GRI 305-2; GRI 305-3; GRI 305-4

The data provided relates to the Exprivia Group and to the entire year 2022. It should be emphasized that in 2020 the values of the indicators also included the data of the company Italtel, while since 2021 they have no longer been taken into consideration.

The reduction of offices in Rome and Milan also has an impact on the measurements. In 2021, the closure of the Castelletto office was managed in Milan and that of the Tintoretto office in Rome.

The values of the indicators relating to 2022 are compared with those of the previous two years¹.

The maintenance throughout 2021 and 2022 of the generalized smart working adopted since March 2020 – as a result of the management of the Covid-19 emergency - confirmed the savings in consumption associated with the performance of work activities in the company offices. Furthermore, a reparameterization has been carried out

the value of the FTEs to take into account the reduced presence - both in the Italian and foreign offices - of the company personnel on average present at the headquarters, using the following data as a basis for the reparameterisation criteria:

- ▶ Data on average daily attendance provided by the Representatives of the Italian offices manned;
- ▶ Estimates of the average daily attendance for the other Italian offices, obtained by extrapolation from the offices referred to in the previous point.

The table below shows the breakdown of energy consumption expressed in GJ (Giga Joule) by type of energy carrier used, for the years 2020 - 2022.

Energy consumption from non-renewable sources

| Energy consumption by type in GJ (gigajoule) | 2022 | 2021 | 2020 |
|---|--------------|--------------|---------------|
| Methane | 120 | 396 | 8,807 |
| Fuels/diesel | 22 | 6.54 | 468 |
| LPG | 241 | 226.3 | 1,878 |
| Electric energy | 6.094 | 7,544 | 88.344 |
| Total non-renewable energy consumption | 6,477 | 6,695 | 99,497 |

Electricity (EE) is the primary energy vector for 2022 with a 94% share corresponding to 6,094 GJ, followed by fuels - methane (120.46 GJ), LPG (240.74 GJ) and finally fuels/diesel (22.16 GJ).

It should be noted that, based on the recognition of the GSE, pursuant to the Decree of the Minister of Economic Development of 31 July 2009 regarding the composition of the initial national energy mix of electricity fed into the grid for 2021, it is estimated for the consumption of the offices companies of Exprivia a share of energy from renewable sources equal to 42.32%.

¹ The data relating to the years 2020 and 2021 are those published in the 2021 NFS, in order to ensure the consistency and comparability of this NFS with those of previous years.

Greenhouse gas emissions

The following tables show the tons of CO₂ equivalent (t CO₂eq) relating to direct and indirect emissions by type of vector used (information GRI 305-1 and GRI 305-2).

The sources used for the emission factors are: Terna International Comparisons 2020, ISPRA Report 363/2022, European Residual Mixes “AIB” Update. 05.31.2021, DEFRA 2022- fuels sheet.

Scope 1 (Direct GHG emissions)

The indicator measures the organization's direct emissions (eg combustion, chemical processes, process emissions, oxidations, heating fuel), including those relating to the energy vectors used other than EE.

The direct emissions values for the year 2022 are shown in the following table, together with the differences compared to the values of previous years.

| Direct emissions (scope 1) | 2022 | 2021 | 2020 |
|---|--------|---------|--------|
| TOTAL CO ₂ eq EMITTED (tons) | 515.91 | 37.40 | 3,498 |
| % Change | 1279.4 | -98.9% | 9.1% |
| Cumulative% Var | -85.3% | -98.8% | 124.8% |
| CO ₂ eq METHANE (ton) | 6.74 | 10.40pm | 507 |
| CO ₂ eq LPG (tons) | 15.40 | 14.50 | 31 |
| CO ₂ eq FUEL (ton) | 1.68 | 0.50 | 124 |
| CO ₂ eq from F-GAS | 492.08 | 0.00 | 2,836 |

The Spanish branch of Exprivia does not envisage the consumption of methane, LPG and fuel.

The percentage variations are due to a reduction of the companies in the scope of the measurements (see § 6.3). The % variation on the total between 2022 and 2021 - considering only Exprivia emissions - is equal to 1279.4%, and is attributable to the increase in emissions deriving from F-GAS in 2022, at the Milan Valtorta site which does not is under the direct management of Exprivia.

Scope 2 (Indirect GHG emissions)

The indicator measures indirect emissions from energy consumption (eg heat, electricity, steam purchased from third parties).

The following table shows the value of indirect emissions measured for 2022 and the variations compared to the values of previous years.

| Indirect emissions (scope 2) | 2022 | 2022 | 2021 | 2021 | 2020 |
|------------------------------|--------------|----------------|--------------|----------------|--------|
| | Market based | Location based | Market based | Location based | |
| CO2eq ELECTRICITY (ton) | 773 | 416 | 961.00 | 1083 | 4569 |
| % Change | -19.6% | -61.6% | / | -76.3% | -19.9% |
| Cumulative% Var | / | -83.1% | / | -81.0% | -28.4% |

For consistency with the methods of calculating the emissions used in the previous reporting periods, the percentage change and the cumulative percentage change with respect to the value of the Scope 2 Location Based emissions are shown.

Scope 3 (Other indirect GHG emissions)

The indicator measures other indirect emissions that do not fall within scope 2 (e.g. emissions from the supply chain, travel for work, home-to-work commuting by employees).

Only business trips were considered.

The following table shows the values measured for 2022, broken down by means of transport used, and the comparison with previous years.

| Indirect emissions (scope 3) | 2022 | 2021 | 2020 |
|------------------------------|--------|--------|-------|
| TOTAL CO2eq EMITTED (tons) | 156.1 | 69.9 | 467.3 |
| % Change | 123.3% | -85.1% | -76% |
| Cumulative% Var | -66.6% | -96.5% | -81% |
| Flights | 127.6 | 41.7 | 222.5 |
| Rails | 2.2 | 0.1 | 72.1 |
| Hotels | 22.9 | 28.1 | 50.8 |
| cars | 3.1 | 0,0 | 122.0 |
| Bus | 0.3 | 0,0 | 0,0 |

Expriuvia pursues the reduction of travel by promoting the use of means of communication and remote working among its employees. Nonetheless, specific business needs require personnel to make business trips both in Italy and abroad; in 2022 there were 77 business trips abroad.

The largest share of CO2 emitted in relation to business travel is due to air flights and represents 82% of the total.

The intensity of GHG emissions in relation to company personnel (information GRI 305-4) is equal to 0.835 t CO2/FTE in 2022, as opposed to 0.441 t CO2/FTE in 2021, with a change of 89.3%.

Sewage and waste

GRI 303-4 DISCLOSURE; GRI 306-3

The only discharges produced are those of waste discharged into the black sewer deriving from the toilets.

The estimated quantity of liters of waste discharged into the black sewer in 2022 is equal to 2,180.42 m³ and is based on the average consumption of drinking water - per employee - for the toilet facilities of a production site.

In 2021, the quantity of liters of waste discharged into the black sewer was 1,847.5 m³. Therefore, the 2021 figure shows a variation of 18.0% and a variation of -85.1% compared to 2020.

As far as waste is concerned, it is disposed of by specialized companies and the quantities present in the forms are then reported in the MUDs.

The hazardous special waste produced is mainly WEEE deriving from the use of IT equipment (e.g. monitors, laptops, etc.), electrical and electronic equipment (e.g. UPS) or from company infrastructures/structures (e.g. neon lights for lighting). These types of waste are delivered to authorized disposal suppliers.

The waste produced by the foreign offices has not been considered, as it is insignificant compared to the total produced.

| Waste (tons) | 2022 | 2021 | 2020 |
|--|-------------|-------------|--------------|
| CER 150106 Packaging mat. mixed | 0,0 | 6.5 | 49.7 |
| CER 150101 Paper and cardboard packaging | 0,0 | 0.4 | 6.3 |
| CER 160216 decommissioned equipment | 0,0 | 1.7 | 0,0 |
| CER 170405 Iron and steel | 0.8 | 4.9 | 16.1 |
| CER 160214 WEEE non-hazardous | 1.3 | 8.3 | 50.1 |
| CER 200101 Paper and cardboard | 12.5 | 8.3 | 2.2 |
| CER 200306 Sewer cleaning waste | 0,0 | 0,0 | 0,0 |
| CER 200307 Bulky | 7.1 | 13.6 | 0,0 |
| CER 160213* WEEE containing peric. | 0.4 | 3.9 | 0,0 |
| CER 080318 Exhausted toner and cartridges | 0.3 | 0.1 | 0.2 |
| CER 190814 Sludge produced by purification plant. | 1.5 | 1.8 | 1.6 |
| CER 200136 Discarded electrical and electronic equipment | 0,0 | 0,0 | 0.1 |
| CER 180103* Medical waste with infectious risk | 0,0 | 0,0 | 0,0 |
| CER 170202 Glass | 0,0 | 0.2 | |
| CER 200121* Neon | 0,0 | 0.1 | |
| CER 200139 Plastic | 0,0 | 0.3 | |
| Total WASTE (ton) | 23.9 | 50.1 | 126.4 |
| of which dangerous | 0.4 | 4.0 | 0,0 |
| of which are not dangerous | 23.5 | 46.1 | 126.4 |
| % Change | -52.36% | -60.38% | 54.92% |

| | | | |
|-----------------|---------|---------|--------|
| Cumulative% Var | -81.13% | -43.51% | 54.92% |
|-----------------|---------|---------|--------|

Customer relations

GRI DISCLOSURE 2-6

The varied offer of the Group allows it to offer its solutions to private and public realities of all sizes, addressing with them the search for new business models imposed by the era of Digital Transformation:

- ▶ the radical change of business scenarios with the fourth industrial revolution which will see in a very short time fully controlled, interconnected and automated productions through the evolution of technology;
- ▶ the new solutions for the virtualization of network systems;
- ▶ the innovative technologies that are changing the world of utilities in the production, distribution, transport and sale of primary sources (water, energy, ...);
- ▶ the need for increasingly complex processing of large amounts of data for the analysis of environmental and earth phenomena;
- ▶ the transformations of the world of credit and finance in a sector that is evolving very rapidly;
- ▶ the health system which is changing, influenced by the growing attention to personal care and well-being, by the progressive aging of the population and by the growing diffusion of chronic diseases, to which must be added the need to increasingly rationalize the progressive increase in healthcare expenditure;
- ▶ the streamlining of bureaucracy, the organizational renewal, which allows the optimization of expenditure with the quality of rapid and effective services aimed at bringing the citizen closer to the public body.

Exprivia's Whistleblowing platform where customers having business relations with the Group can make reports.



This reporting channel is also accessible from the Group's website. No reports of this type were received during the year 2022. At the same time, the Group, in its work, is careful to ensure the satisfaction of customers and/or colleagues, acting effectively and quickly.

Supplier network

GRI DISCLOSURE 2-6

The Group has to its credit a dense network of suppliers for the execution of its activities. In the vast majority of cases, these are subjects with whom, over time, it has built clear relationships capable of creating long-term value.

With the exception of a few cases relating to the management of physical spaces (guard, cleaning, ...) or vertical functions (auditors, administrative consultants, telephony, ...), the Group works with suppliers who work in the same sector as the company, ie in the "Information and Communication Technology" (ICT), managed according to high quality standards. The Group guarantees its suppliers a fair remuneration of the activities and compliance with payment times, in exchange for a commitment to ever-increasing quality and efficiency.

Guidelines for supplier assessment and selection

All Exprivia suppliers undergo a periodic qualification and assessment process, according to the Quality Management System (QMS), with particular reference to the Procurement Procedure. The steps of the procedure are briefly reported.

Exprivia procures goods and services from suppliers present in the Qualified Suppliers List. Suppliers are divided into three classes: Approved Suppliers, Conditionally Approved Suppliers, Unapproved Suppliers.

The supplier qualification activities consist of an initial assessment in order to include the new suppliers in the List of Conditionally Approved Suppliers and a periodic assessment, within the first quarter of the year following the reference year, which allows to establish the permanence or otherwise of the supplier within one of the three classes making up the List of Qualified Suppliers.

When there is a need to insert a new supplier, the Purchasing Function carries out an initial qualification, requesting all the documentation, in order to detect its regularity. The required documents include: Chamber of Commerce registration; Copy of the latest financial statements in order to verify their solvency and financial solidity; DURC; DVR and declaration of general security charges, pursuant to Legislative Decree 81/08; Self-certification of compliance; Copy of the RCP policy (preferential element not mandatory); Declaration of general safety charges; ISO compliance.

In cases of "special" supplies, such as those relating to services and supplies linked to the good and correct management of the facility management, other documents are integrated with the aforementioned documentation, in order to verify compliance with specific laws and/or special technical requirements. The Supplier is not obliged to send us the above, intending as mandatory principle that dictated by specific legislative provisions. From the point of view of the Exprivia procurement procedure, the sending of all the documentation is necessary for the purposes of qualification, otherwise the Supplier could be excluded, unless sending is considered as a preferential element.

Each supplier is associated with a numerical value which determines its ranking. The "qualified" suppliers are registered in a supplier register which is updated annually. All the documentation produced and received during the qualification process is digitally filed in specific folders on the big 1 server. Suppliers, for whom the qualification requirements no longer apply, are suspended from the Register, blocked in the information system and included in the list of inactive suppliers, inhibiting the possibility of issuing orders to them.

Monitoring: the Procurement function, by observing the performance of qualified suppliers, evaluates over time their suitability to remain among active suppliers; if necessary, he may decide to cancel the previous qualification, inhibiting the possibility of issuing orders and consequently eliminating him from the Suppliers' Register. Furthermore, in order to keep the supplier pool aligned as much as possible with the needs of Procurement, it annually updates the evaluation form of the individual suppliers.

Supply indicators in accordance with sustainability

GRI DISCLOSURE 2-6

In this document we want to highlight some indicators for the purposes of sustainability of the supplies made by Exprivia during the year 2022. The most significant suppliers of Exprivia, identified in suppliers with purchase orders equal to or greater than €100,000, are broken down as follows by purchase category in 2022:

- ▶ 54% consulting (47% in 2021);
- ▶ 5% hardware (11% in 2021);
- ▶ 40% software (31% in 2021);
- ▶ 1% other purchases (11% in 2021).

The table below indicates the social and environmental criteria with which suppliers are evaluated.

| Basic data | 2022 | 2021 | 2020 |
|---|-------------|------|------|
| Use of local suppliers for significant location | 86% | 90% | 89% |
| New vendors sending DVRs | ninety two% | 63% | 42% |
| Ethical code | 74% | 70% | 84% |
| New suppliers with environmental certifications | 23% | 21% | 29% |

There
sustainability
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essential value
for Exprivia
which materialises
respecting
people, the
environment
and society
as a whole.

Management systems and Certifications

We believe that sustainability is an indispensable value for the Exprivia Group, which is reflected in respecting people, the environment and society as a whole.

The certifications held by the Exprivia Group have been reported.

The Exprivia certifications relate to all its offices; some Exprivia certifications were acquired in Molfetta, as shown in the following table. The Exprivia Projects certifications relate to the only operational site (Molfetta).

| Certifications | Object |
|---|--|
| ISO 9001, <i>(Exprivia and Exprivia Projects)</i> | The Quality Management Systems are certified according to the ISO 9001 standard to define, maintain and improve company processes by gradually identifying new coherent objectives with those of the highest level defined in the Quality Policy. |
| ISO 13485 and CE Marking Medical Devices (MDD) <i>(Exprivia)</i> | ISO 13485 and the directive on medical devices have been adopted for the design and development of Exprivia's medical systems. |
| ISO 20000-1, <i>(Exprivia-Molfetta)</i> | Enable you to adopt industry best practices and broadly address stakeholder needs for IT service management (ISO 20000-1), information security (ISO 27001), as well as business continuity management (ISO 22301). |
| ISO 27001, ISO 27017, ISO 27018, <i>(Exprivia - Molfetta)</i> | Furthermore, in providing ICT solutions in the cloud, Exprivia has felt the need to extend the scope of information security by following the ISO 27017 Guidelines "controls security standards for cloud services" and ISO 27018 "protection of personally identifiable information (PII) in public clouds acting as PII processors". |
| ISO 22301 <i>(Exprivia-Molfetta)</i> | |
| ISO 18295 <i>(Exprivia-Molfetta and Exprivia Projects)</i> | The standard provides a framework applicable to any Contact Center - both inbound and outbound - which wishes to meet the requirements and expectations of all the stakeholders involved (client, users, Contact Center operators) by continuously improving its performance using the results of the KPIs defined. The certification - which is a service certification rather than a management system - was obtained in 2018 and constitutes a preferential and distinctive title (compared to ISO 9001 certification) for customers who want to commission Contact Center services. |
| ISO 14001, <i>(Exprivia-Molfetta and Exprivia Projects)</i> | ISO 14001 certification makes it possible to identify and minimize the environmental impacts of production activities. |
| ISO 14064-1 <i>(Exprivia and Exprivia Projects)</i> | The reduction of greenhouse gases requires suitable tools for quantifying and verifying the calculation and reporting of emissions. The ISO 14064-1 standard outlines a working methodology based on a scientific and systematic approach to reporting and monitoring greenhouse gases. |
| ISO 37001 <i>(Exprivia)</i> | The ISO 37001 standard, the standard on which the Exprivia Corruption Prevention Management System is based, contributes to the development of an ethical culture in companies by operating according to principles of transparency, in compliance with the current regulatory framework. The certification allows you to apply an organization and development model which is based on the culture of legality and which promotes constant actions to improve company processes. |
| SA 8000 <i>(Exprivia)</i> | Exprivia identifies its commitment in the social sphere as central and priority, according to the provisions of the SA8000 Standard (Social Accountability), through the adoption of a Management System for Social Accountability. The SA 8000 Standard is based on the ILO conventions (International Labor Organization), on the Universal Declaration of Human Rights, on the United Nations Convention on the Rights of the Child. |

ISO 45001
(*Exprivia and Exprivia Projects*)

The Occupational Health and Safety Management System makes it possible to make workplaces safer and healthier and to prevent illnesses and injuries related to work activities with a view to continuous improvement.

It is the company's objective to extend the processes and best practices used at the Italian level also internationally, with the appropriate adjustments to the national reference context, in order to put the improvement actions identified over the years of experience as a common factor matured.

The management systems are periodically subjected to audits, both internal and external, aimed at periodically verifying the state of application of the system and its compliance with the reference standards and applicable legislation.

Tax Governance

GRI DISCLOSURE 207-1; 207-2

Although in the belief that the tax system needs to be updated on the basis of the great changes in the economic system, changes that have become even more incisive in the life of private individuals and companies, precisely because of the various systemic crises still underway, Exprivia, always aware of the social role it plays, not only in terms of employment, with around 2,400 employees, it is very attentive to tax issues, both with regard to the effects on the country system and internal financial dynamics. Most of Exprivia's activities are carried out in Italy, however by virtue of its presence in Spain, Brazil, Mexico and China, the company prepares and updates its tax policy on an annual basis in accordance with the international "transfer price" rules that regulate, the different countries. Exprivia's approach to taxation is based on transparency and total compliance with local and international regulations. The Administrative Department takes care of the area of compliance and tax optimization also through the continuous dialogue with external professionals who support the company, following all the regulatory changes to be complied with within the established timescales and to be used in case of changes to support companies.

The Board of Directors is promptly informed of particular risks deriving from tax issues and supervises the correct approach introduced by the managers of the companies.

The governance of tax control is therefore delegated by the Board of Directors to the Administrative Department which, through the use of adequately trained and competent personnel and with the support of external consultants, supervises the correctness of the transactions and applies the correct regulations. All the requests that are made to Exprivia by the tax authorities are managed within the correct information flow and see an approach by Exprivia of total transparency and constructive dialogue.

During 2022, the Company extended its Organisational, Management and Control Model pursuant to Legislative Decree 231/2001 with a new Special Part H dedicated to the prevention and management of risks associated with Tax Crimes.

Taxonomy Reg.852/2020

The European Taxonomy, introduced by EU regulation 2020/852 (hereinafter regulation), which entered into force on 12 July 2020 and subsequently integrated by EU Delegated Regulations 2021/2139, 2021/2178 and 2022/1214, is a classification system introduced by the European Commission, which provides the definitions and technical screening criteria so that economic activities can be qualified as sustainable.

Specifically, the regulation dictates three general conditions that an economic activity must jointly satisfy in order to qualify as eco-sustainable:

1. Make a “substantial contribution” to at least one of the following six environmental objectives:
 - ▶ Climate change mitigation;
 - ▶ Adaptation to climate change;
 - ▶ Sustainable use and protection of water and marine resources;
 - ▶ Transition to a circular economy;
 - ▶ Pollution prevention and control;
 - ▶ Protection and restoration of biodiversity and ecosystems;
2. "Do No Significant Harm - DNSH" to any of the environmental objectives;
3. Be carried out in compliance with "minimum safeguards" (OECD Guidelines for Multinational Enterprises; United Nations Guiding Principles on Business and Human Rights, including the principles in the International Labor Organization's Declaration on Fundamental Rights at Work; Principles and rights established by the International Bill of Human Rights).

For 2022, the European Parliament and the Council have assigned priorities to economic activities that can make a contribution to the first two environmental objectives: climate change mitigation and climate change adaptation. As of today, the Delegated Regulations referring to the additional taxonomic objectives have not been published.

An economic activity is considered eligible if it is included in the list of the EU Delegated Regulation 2021/2139 and is qualified as aligned if it meets the technical screening criteria defined in the EU Delegated Regulation 2021/2178.

With reference to the year 2022, Exprivia, with the involvement of the production area, identified the business activities and the activities relating to the eligible activities and potentially aligned with the regulation, on which the respective KPIs were calculated.

In particular, in relation to Annex II, relating to adaptation to climate change, the activities selected by Exprivia, for 2022, were those of programming, IT consultancy and related activities (8.2).

Following the analysis of eligibility with reference to the activities mentioned in Delegated Regulation 2021/2139, a percentage of turnover of eligible activities equal to 23.2% and a percentage of eligible CapEx equal to 2% was identified. On the other hand, compared to OpEx KPIs, in the light of the envisaged accounting criteria by the EU Delegated Regulation 2021/2178, no expenses related to the mapped activities have been identified. Exprivia has consequently analyzed the technical screening criteria relating to the eligible activities identified.

In light of the complexity of the chain of service provision to customers, to date it has not been possible to qualify the mapped activities as aligned with the Taxonomy.

Exprivia undertakes to monitor the supply chain and the services provided to customers with the commitment to quantify the activities in accordance with the technical screening criteria, paying due attention to the environmental impacts associated with its business activities.

Compared to the models provided for in Annex II of the EU Delegated Regulation 2021/2178, the tabular representations provided for the KPIs of Turnover, CapEx and OpEx are shown in the appendix to the document (page 86).

With respect to the models envisaged by Annex XII of the EU Delegated Regulation 2021/2178, it should be noted that the Exprivia Group, since it does not present economic activities referred to in Annexes I and II, sections 4.26, 4.27, 4.28, 4.29, 4.30 and 4.31 of Delegated Regulation (EU) 2021/2139 (i.e. activities related to nuclear energy or fossil gases), does not show the related representations in tabular format.

In fact, the company does not carry out, does not finance and has no exposures to:

- ▶ the research, development, demonstration and construction of innovative plants for the generation of electricity that produce energy from nuclear processes with a minimum amount of waste from the fuel cycle;
- ▶ the construction and safe operation of new nuclear installations for the generation of electricity or process heat, including for district heating purposes or for industrial processes such as the production of hydrogen, and improvements of their safety, with the help of the best technologies available;
- ▶ the safe operation of existing nuclear installations generating electricity or process heat, including for district heating or for industrial processes such as the production of hydrogen from nuclear energy, and improvements to their safety;
- ▶ the construction or management of installations for the production of electricity that use gaseous fossil fuels;
- ▶ the construction, upgrading and operation of combined heat/cold and electricity generation plants using fossil gaseous fuels or heat generation plants that produce heat/cold using fossil gaseous fuels.



Human rights

GRI DISCLOSURE 2-23

In the Exprivia Group, the processes for the Management and Organization of Human Resources are conducted in compliance with the corporate Code of Ethics with the aim of enhancing human capital, ensuring the protection of the principle of equal opportunities and attention to merit. The Group guarantees the best working conditions in accordance with the Workers' Health and Safety Regulations and, as regards the Human Rights Policies, it refers to the 231 Organizational Model (Legislative Decree 231/01).

In this regard, moreover, the Group undertakes to protect the moral integrity of its collaborators by safeguarding them from acts of psychological violence and by contrasting any form of discrimination or harm to the person and ideas.

In this regard, on the Exprivia People platform (internal social network), in order to encourage protection of its rights, the group has taken steps to insert an appropriate 'report' push button which allows direct access to the #Whistleblowing reporting platform (a platform that has already been used for some time to report offenses in one's workplace), with this measure also the internal social network is aligned and probably allows faster access. Indeed, the recent certifications on the Social Accountability Management System (SGRS, compliant with the SA 8000 standard) and Corruption Prevention Management System (SGPC, compliant with ISO 37001) have provided a further expansion of the possible violation complaints, for this reason the choice was made to also involve the internal social network.

Exprivia considers its people the primary asset for the achievement of business objectives and evolution of the offer, therefore, ensures training and active involvement of people, promoting work teamwork and working conditions that protect psychological integrity people and foster creativity and personal initiative.

Placing people at the center of the company's development plans means first of all protecting their rights and guaranteeing everyone a work environment conducive to professional development.

This is why Exprivia cannot do without adopting the principles of equality, meritocracy, equal opportunities and promoting individual diversity as an added value, actively supporting the Universal Declaration of Human Rights.

Also for 2022, in continuity with previous years, in order to evaluate the levels of organizational well-being of our Human Capital, the group sent a Climate Survey to the entire population of the Exprivia Company, obtaining positive feedback on the following dimensions: Job involvement, Communication, Dynamism/Development, Leadership, Clarity of roles and tasks, Team, Reward, Engagement, Well-being. In particular, the dimension of Well-being has replaced the previous survey on the topic of smart working, given the Company's willingness to invest in this topic in the next period. The survey revealed a Sentiment on Well-being (measured on: time to devote to family, sports and/or free time, work flexibility, desire to get together to socialize with colleagues) with positive evaluations equal to 71.8 % (feedback: very, very much and quite).

Gender gap

During 2022, Exprivia renewed its commitment also towards a topic as delicate as it is current, i.e. the phenomenon of the Gender Gap.

Exprivia enhances the typical characteristics of female leadership and favors the alliance between different genders and generations, placing the emphasis on **development of inclusive and transparent leadership** that grows richer every day. In 2022 the community was born **Exprivia Woman** with the objective

to promote initiatives aimed at inclusive and fair culture, at enhancing female leadership in the workplace, acting in line with the 5th objective (GENDER EQUALITY) of the UN Agenda 2030, eliminating the digital divide, and creating opportunities for comparison with the territory to encourage women to approach STEM/S subjects.

The significant numbers of Exprivia people

GRI DISCLOSURE 2-7; GRI 202-2; GRI 405-1

The Exprivia Group has a constantly growing personnel employment trend and can count on highly professional management with managerial skills recognized on the market.

Some views relating to the Group's workforce as at 31/12/2022 are presented below. It should be noted that the quantitative information provided refers to employees as individuals and is not expressed as full time equivalent (FTE).

It should also be noted that the information provided is considered sufficient to guarantee an understanding of the management of human resources carried out by the Group. Some information related to the reference GRI standards, where deemed sensitive for the business activity, has been omitted.

Total workforce

Scope: Exprivia SpA, Exprivia Projects, Spegea, HRCOFFEE, Exprivia Asia, Exprivia SLU, Exprivia Do Brasil, Exprivia Mèxico, ACS Germany.

| Total occupancy | 2022 | 2021 | 2020 |
|------------------------|-------|-------|-------|
| Total employees | 2,396 | 2,397 | 3,980 |
| Of which BPO employees | 460 | 450 | 628 |

The Exprivia Group carries out an important Business Process Outsourcing (BPO) activity on its site in Molfetta (BA), on behalf of large companies in the Italian industrial panorama. Due to the dynamics of the sector, the employment contracts applied, the type of skills used, it was deemed necessary to differentiate the analyzes with respect to the prevailing Information Technology (IT) sector.

Also due to the presence of the business component, BPO, therefore, the corporate population is distributed throughout Italy with a more significant presence in the south, where, in addition, the legal and administrative headquarters of the Group are located in Molfetta, which occupies most employed in Staff functions.

Geographic breakdown

| Geographical areas | no. employees 2022 | % on the territory 2022 | no. employees 2021 | % on the territory 2021 | no. employees 2020 | % on the territory 2020 |
|--------------------|--------------------|-------------------------|--------------------|-------------------------|--------------------|-------------------------|
| Italy | 2,293 | 95.70% | 2,299 | 95.91% | 3,429 | 86.16% |
| Abroad | 103 | 4.30% | 98 | 4.09% | 551 | 13.84% |
| Total | 2,396 | 100% | 2,397 | 100% | 3,980 | 100% |

Breakdown in relation to qualification

The subdivision by qualification of personnel as at 31/12/2022 is made up of approximately 97.75% of professionals, 2.25% of managers, up on the past. Women represent approximately 36.64% of total employees.

In 2022, the analysis of the age of the corporate population shows a clear prevalence of the age group between 30-50 years. The trend relating to the latest additions, however, is evolving in favour of the under 30 age group.

| Age bracket | Management | Middle Management | Employees | Other |
|--------------|------------|-------------------|--------------|----------|
| < 30 | - | - | 353 | - |
| 30 – 50 | 22 | 99 | 1,321 | - |
| > 50 | 32 | 139 | 426 | 4 |
| Total | 54 | 238 | 2,100 | 4 |

For 2022, the white-collar category includes a blue-collar worker.
The Other category includes co.co.co collaborators and/or interns and trainees.

| Category | 2022 | | 2021 | | 2020 | |
|-------------------|------------|--------------|------------|--------------|--------------|--------------|
| | Women | Men | Women | Men | Women | Men |
| Employees | 820 | 1,280 | 814 | 1,297 | 1,177 | 2,210 |
| Paintings | 49 | 189 | 47 | 189 | 94 | 418 |
| Senior executives | 8 | 46 | 4 | 42 | 9 | 72 |
| Other | 1 | 3 | 1 | 3 | 4 | 4 |
| Total | 878 | 1,518 | 866 | 1,531 | 1,284 | 2,704 |

Over 95.00% of managers and middle managers are resident in Italy and employed at the Group's Italian operating offices. In the other type, the co.co.co.

Occupational health and safety

GRI DISCLOSURE 403-1; GRI 403-2; 403-3; 403-4; 403-5

To guarantee ever greater protection in the field of health and safety in the workplace, Exprivia makes use of a dedicated staff, engaged in risk assessment, planning and implementation of training activities, in the active involvement of all personnel and in carrying out operational monitoring activities. Safety management is a concrete commitment which, in addition to Exprivia personnel, also involves suppliers, consultants and contractors, for a shared culture which aims to involve the company community.

2022 was characterized by the establishment of the Skills and Responsibilities Plan and the Safety Organization Chart.

The organization chart of Security constitutes the map of the interactions that define the process of governance of health and safety in the workplace within the corporate structure for each specific figure. In particular, the Security organization chart has identified internal security figures of Exprivia among the personnel with the skills and professional requisites suitable for covering these functions, and defines the relationships and interactions that exist between the various figures, as well as the tasks assigned to each safety figure.

The employer proceeded with all the figures included in the safety organization chart (delegated manager, safety managers, supervisors and head office supervisors) with a formal appointment preceded by a specific and functional training course for the appointment.

The Skills and Responsibilities Plan is proposed as a document aimed at giving effectiveness to the protective action required by law against the Employer, through the identification of all the competent subjects and, therefore, responsible, in relation to the activation, management and control of relevant activities or processes, that is, which have direct involvement or, in any case, a significant impact with problems relating to hygiene and safety in the workplace.

The occupational safety management activity, carried out by the Company Prevention and Protection Service, concerned the preparation of all the documentation required by current legislation, specifically the salient points of the activity carried out by the SPPA for the year 2022:

- ▶ Drafting of the updated versions of the Risk Assessment Documents for all Exprivia offices;
- ▶ Drafting of the Risk Assessment Document for activities with customers, with the implementation of a specific Check List for the identification of specific risk factors;
- ▶ Training activity aimed at the correct compilation of the Check List tool for work environments at customers;
- ▶ Drafting of the Improvement Action Planning document (PMP) emerging from the risk assessment documents, with relative intervention priority indexes;
- ▶ Inspections on company sites and creation of Emergency Plans for each site;
- ▶ Installation of the cardio protection device on the Molfetta site;
- ▶ Training and refresher courses for fire emergency workers.

With regard to the GRI 403-1 disclosure, the Company is implementing a management system on occupational health and safety.

With regard to the identification of hazards (GRI 403-2), in risk assessment and accident investigation all risks potentially present in the company workplace and at Exprivia customers were assessed. The risks to which workers are most exposed are certainly those relating to the use of video terminals and those connected to activities at customer sites for which operating procedures have been prepared in order to minimize the level of risk. The methodologies for the above evaluations

comply with those established by current legislation on health and safety in the workplace (Legislative Decree 81/08 and subsequent amendments).

In the context of health surveillance activities, the organization envisages, in compliance with the health protocols identified with the collaboration of the Company Doctor, the performance of health checks in ad hoc areas within the company headquarters, in order to constantly monitor, according to as required by law, the health conditions of its employees (GRI 403-3).

In order to ensure the direct involvement of workers in the decision-making processes concerning the management of health and safety in the workplace, Periodic Meetings are held regularly in the presence of all RLS, Employer Delegates, RSPP and Competent Doctor, also in Call Conference mode (GRI 403-4).

In November, the Work Related Stress Questionnaire was administered to the entire company population. The last evaluation in this regard was made in 2022, recording an outcome with low risk.

With reference to GRI 403-5, Training activities concerning prevention and protection measures in the workplace have been planned and regularly carried out, with the sharing of methods of risk assessment and related outcomes. Training activities were also carried out for the specific roles of the corporate safety organization chart (first aid add-on, fire emergency add-on, etc.).

Emergency from Covid-19

In light of the serious pandemic emergency linked to the spread of the Covid-19 Virus, Exprivia, in compliance with the provisions of the various decrees issued on the basis of the trend and fluctuating spread of the pandemic, it has updated the Anti-contagion Protocols for containing the spread of the virus in the workplace. The latest protocol was issued in August 2022.

During 2022, the company continued to apply the existing protocols of 2021 by adopting all the measures envisaged therein and listed above.

With the end of the state of emergency (extended to 31 March 2022 by Legislative Decree 221/2021 and no longer renewed), the requirement according to which production activities can only continue by adopting and respecting the Protocols has ceased.

From 1 April 2022, despite the fact that the application of the Protocol was no longer mandatory by law, the company has nevertheless decided to keep alive the application of company protocols (referring to national protocols) as a form of greater protection. Only the obligation of the Green Pass expired by law and is no longer applicable.

In August 2022, a new company protocol was introduced which faithfully refers to the new national protocol signed on 30 June by the social partners and the government. The document was previously shared with the RLS and then disclosed to the corporate population.

The new document was adopted to protect workers and businesses in a phase of the epidemic in which the legislator has expressed a progressive easing of the precautionary measures aimed at facilitating a return to normalcy following the end of the state of emergency.

Among the most significant measures of the new protocol is the disappearance of the obligation to wear masks in the workplace, with only the obligation remaining for the employer to have available of employees who request the FFP2 mask. The company has complied with this new measure, however recommending the FFP2 mask in the workplace and prescribing it in those operational contexts in which it is not possible to guarantee adequate distancing between colleagues.

Accident indices

GRI DISCLOSURE 403-9; GRI 403-10

The data collected in these analyzes confirm that the number of injuries that occurred in 2022 it is to be considered low and with an incidence of gravity and frequency close to 0. The type of accident, recognized by Inail, which occurred during the year was exclusively in transit, with 2 minor road accidents, involving the employee on his way to the site of work.

This highlights that the risk associated with the mere work activity on which the employees are engaged on a daily basis is extremely low and due to occasional and rare fortuitous accidents that can occur during the day (bruises, slips), which have nothing to do with intellectual activity they engage in.

The data relating to the frequency index (recordable accident rate) and severity index are shown below.

- ▶ Frequency index = number of injuries x 1,000,000 / number of hours worked:
 - ▶ Frequency index in 2022 is equal to 0.64 (including commuting accidents)
 - ▶ Frequency index in 2022 is equal to 0 (EXCLUDING accidents while traveling)
- ▶ Severity index = total number of days of injuries x 1,000 / number of hours worked:
 - ▶ Severity index in 2022 is equal to 0.00 (including commuting accidents)
 - ▶ Severity index in 2022 is equal to 0.00 (EXCLUDING accidents while traveling)

An accident is understood to mean the one for which the procedure has been completed and for which INAIL has received formal notification for the granting of compensation.

| Accidents at work (excluding accidents while traveling) | 2022 | 2021 | 2020 |
|---|----------|----------|-------------|
| Accidents involving Group employees | 0 | 0 | 0 |
| Of which women | 0 | 0 | 0 |
| Working days lost due to injuries | 0 | 0 | 192 |
| Of which women | 0 | 0 | 123 |
| Cases of occupational diseases | 0 | 0 | 0 |
| Group accident frequency index | 0 | 0 | 0 |
| Index | 0 | 0 | 0 |
| Group injury severity index | 0 | 0 | 0.04 |
| Female injury severity index | 0 | 0 | 0.02 |
| Average Lost Days | 0 | 0 | 0 |

Based on this analysis, it can be seen and confirmed that the working environment in which the Group's personnel work is carried out is extremely protected and safe, also thanks to the particular attention that the Group pays to the issue of internal security. The analysis includes the entire company population, both Italian and foreign.

Work-related fatal accidents

In the year 2022, with reference to the various national and foreign corporate offices of the Exprivia and Italtel companies, the number of work-related deaths is equal to zero.

The data demonstrates that the risk associated with work activity and the environmental risks associated with workplaces are irrelevant. The result of the indicator also shows that the working environment is safe and controlled, thanks also to the particular attention paid to the issue of safety and maintenance of the company offices.

Violations and sanctions regarding health and safety in the workplace

In 2022, there were no events and accidents at the national and foreign offices such as to lead to violations and sanctions in terms of health and safety in the workplace. The figure demonstrates attention that the company addresses to the theme of prevention for the health and safety of workers and the constant commitment to always guarantee compliance with current legislative and regulatory provisions.



Work

GRI DISCLOSURE 2-23

Human resources represent a strategic asset for the Group, they are indispensable for the existence of the company and represent a critical factor for successfully competing on the market. Honesty, loyalty, ability, professionalism, flexibility and competence are among the determining conditions for achieving the Group's objectives.

As the employment relationship evolves, the Exprivia Group undertakes to create and maintain the necessary conditions so that the culture, skills, knowledge and competences of each person can evolve and be recognised, adopting a policy based on the recognition of merits and equal opportunities, providing for specific training programs aimed at continuous training, professional updating and acquisition of greater expertise. For this reason, the Group considers training a strategic element for the development of its people, committing itself not only to constant evolution its training offer but also by adopting equally innovative delivery methods. The certainty of professional evolution creates the conditions for a joint company-employee evolution planning, improving people's engagement levels. ICT sector companies depend much from the quality and level of engagement of the human resources who work there, as well as the flexibility in adapting to the opportunities that come from the transformations underway.

The second level supplementary contract applied to the company Exprivia and therefore to its over 1800 employees, represents the beginning of a process of greater sharing of corporate objectives with all employees.

We want to create the conditions for a dynamic, flexible, but also more serene job in which everyone can have opportunities to stimulate both personal and professional growth.

Relevance for the activities of the Exprivia Group

The evolution of the organization and its alignment with market needs can be traced back to the issues of effective valorisation of human capital, attention to quality and engagement.

People are the real strategic asset for achieving the company's objectives and development plans. Human capital has always been placed at the center of corporate interest, developing potential, improving individual skills and abilities, promoting dialogue between managers and collaborators, always in line with business objectives.

These objectives represent the foundations of the professional development policy, in compliance with meritocratic criteria.

Applied employment contracts

GRI 402-1 DISCLOSURE

The Group adopts a policy of stable employment of workers, favoring open-ended employment contracts and limiting the choice of fixed-term contracts solely to residual ancillary fixed-term activities. Approximately 99% of the company population has a permanent employment contract; the apprenticeship contract is included, as a type, in open-ended contracts.

| Contract type | 2022 | 2021 | 2020 |
|---------------|--------------|--------------|--------------|
| Permanent | 2,368 | 2,368 | 3,867 |
| Temporary | 28 | 29 | 113 |
| Total | 2,396 | 2,397 | 3,980 |

Type of employment relationship, broken down by gender and geographical area of origin/employment.

| Report type by area | Women | Men | Total |
|---------------------|------------|--------------|--------------|
| Italy | 8 | 20 | 28 |
| Abroad | - | - | - |
| Temporary | 8 | 20 | 28 |
| Italy | 842 | 1,423 | 2,265 |
| Abroad | 28 | 75 | 103 |
| Permanent | 870 | 1,498 | 2,368 |
| Total | 878 | 1,518 | 2,396 |

The details of full-time and part-time employment relationships by gender are provided below.

| Timetable type | Women | Men | Total |
|----------------|------------|--------------|--------------|
| Full Time | 503 | 1,410 | 1,913 |
| Part time | 375 | 108 | 483 |
| Total | 878 | 1,518 | 2,396 |

In relation to the GRI 402-1 disclosure, the Group has acted in compliance with the current and applied National Collective Labor Agreements (Metalworkers and Telecommunications) and with the regulations governing contractual institutions that impact on the organization of work and on the workers themselves. Therefore, communications were always managed in compliance with the timescales established by the aforementioned regulatory sources.

Motivation and Internal Engagement

The success and growth of the Exprivia Group are directly linked to the excellence of the people; the men and women of Exprivia express their high professionalism to customers, colleagues and collaborators, as a guarantee of the Company's image. To obtain this result, Exprivia invests in training and development, creating the conditions for a collaborative and motivating work environment. In a competitive scenario, characterized by continuous evolution, people are encouraged to train and improve continuously, thanks to the Performance Appraisal system and a renewed investment in training market place platforms, which support the evolution of professionalism. The values of professionalism, innovation, attention to quality, well-being and focus on objectives constitute the essential fulcrum of the Group's human resource management policies. The challenges of the reference market in which the Company operates require particular attention to the issues of professional retraining, continuous training and innovation, applied to both technological skills and managerial culture. In particular, during 2022 the main training investments concerned:

- ▶ **Managerial Development of Top Management** with the aim of improving skills for change, while building a solid team capable of creating the right space for the emergence of talent throughout the organization.
- ▶ **Continuous training** relating to internal processes: in order to guarantee continuous training on management processes for the entire company population; also thanks to the Exprivia Skill_Up digital learning platform. The digital evolution applied to Training processes ensures flexible and continuous availability and use in relation to professional and personal needs. The digitization of training content related to business processes will also continue in 2023.
- ▶ **Upskilling and Reskilling:** through pre-employment academies and training camps for reskilling and universities for upskilling. Furthermore, in order to launch an important investment in terms of developing skills and abilities in Artificial Intelligence, Exprivia has launched a skills assessment among our IT professionals and started discussion groups with top Company Management. These initiatives had the aim of improving the level of engagement of our people on the subject, the investment in the AI theme will see us engaged throughout 2023. These programs have created an impact on the innovativeness of our offer.

Furthermore, as every year, Exprivia measures the levels of engagement of our personnel, as part of our Employee Satisfaction survey, in order to activate appropriate action plans that allow any emerging critical issues to be intercepted and possibly countered in time. In 2022 the survey, in particular, has shown a positive result regarding People Engagement; the latter, in fact, obtained positive evaluations (feedback: very, very much and quite) over 80%.

Furthermore, during 2022, Exprivia started testing (with first training sessions) the new framework to be adopted for careers in the ICT field: Exprivia Career Path.

The career path program draws on international frameworks and has the ambition of influencing the growth mindset of our people by activating conscious choices for personal growth; continuous training to see an evolutionary opportunity in every circumstance. At the end of 2022, over 200 people were trained on the new Exprivia Career Path program and during 2023 the self-assessment and career path planning of all the rest of the Production and Delivery Management population will be launched. The next step will be to extend the program to the entire corporate population in the coming years.

During 2022, the Exprivia People platform continues to be the reference platform for internal communication and the involvement of our people. The platform was adopted in 2021 (after an experimental period in previous years) with the aim of giving everyone a voice, strengthening our cohesion and forging a bond, not only with colleagues, but also with the values of our company. Exprivia People represents a new form of organizational life: the possibility of influencing objectives and strategy depends on everyone's ability to contribute, shared knowledge and forms of collaboration become decisive for the proper functioning of organized groups. Change is therefore generated by relationships capable of enhancing sharing, creativity and energy.

Since 2021, Exprivia People has been entrusted with the welcome aboard programs, company press reviews, internal communication, live talks on innovative topics. In 2023, after the experimentation started in 2022, the Exprivia Career Path program will also be implemented. In this way, in addition to the management results deriving from the implementation of the functionality (in accordance with the HCM platform), we hope to obtain further results thanks to the people analytics present in Exprivia People, relating to:

- ▶ Profiling and improving the attractiveness of our organisation;
- ▶ Decision support on development policies;
- ▶ Creation of upskilling and reskilling conversational platforms;
- ▶ Innovation of corporate culture in terms of development and management.

Company Welfare

GRI 402-1 DISCLOSURE

In terms of welfare, the initiatives put in place are many and there is a tendency every year to provide new services with respect to the panel available to the corporate population.

In most cases, these are concessions granted to all employees in addition to those established by law and/or the CCNL. A Group management system is not yet active on this subject, for this reason the activities carried out by the two main companies of the Group are described below.

A welfare initiative aimed at the entire corporate population has been active since 2016. Exprivia People Care is the corporate welfare plan which enriches the total reward system, responding to an ever wider range of workers' expectations, not just economic needs. The project stems from the company's sensitivity towards initiatives and tools that can reconcile private life and working life, as well as maintaining the purchasing power of workers.

The Exprivia People Care plan

Since 2017, the CCNL Metalworkers has established the mandatory activation of a company supplementary health policy for everyone eligible employees. Exprivia has directed its choice towards a policy that envisages extension to the entire family unit (spouse and children, including those who are not fiscally dependent). In addition to the reimbursement for hospital expenses, it also includes reimbursement for expenses

out-of-hospital for high diagnostics, specialist visits and diagnostic tests, including dental care.

According to the provisions of the CCNL, it is disbursed without distinction to FT and PT for an indefinite period. For fixed-term personnel, the right accrues after 6 months of the contract.

During 2022 Exprivia activated a Pharmalite agreement in favor of its employees which allows them and their family members to be able to take advantage of various services at discounted rates linked to Teleconsultation, home delivery of medicines and health care.

Ticket Restaurant for all employees for each day worked on site. The meal vouchers are in electronic format and the value for everyone it is €7.00 net for each day's work carried out on site or by the customer. In these years of use, important agreements have been activated with large commercial food chains, such as Coop and Lidl. No more useless waste of paper, for paper tickets and much easier. of use. The measure is aimed at all permanent and temporary full-time employees; for part-time workers it is necessary to carry out a minimum of 6 hours of work per day.

In 2021, the right to a meal voucher was also extended to employees who operate under a smart working regime with a daily face value of €5.00.

Smartphones and SIMs for employees and permanent managers (full time and part time), apprentices and managers. The supplied Smartphones and SIMs allow unlimited phone calls and navigation. It is an important step to improve our internal communication and to our customers.

With the greater use of smart working in 2021, the recognized gigabytes (from 5 to 40 per month) were extended to each employee, thus allowing them to be able to count on greater navigability through their mobile device or in hotspots.

flexible benefits, the company wanted to supplement the amount of the benefit provided for by the Metalworking National Collective Labor Agreement, with an additional benefit, for a total of € 250 per year made available to entitled individual employees. The on top part with respect to the CCNL is reserved for permanent staff and is re-proportioned for employees with part-time working hours. The management and usability of the benefit available takes place through a platform made available by Easy Welfare, a leading company, at national level, in the management of corporate welfare. Employees have a wide range of services and benefits at their disposal which is enriched annually.

In July, having achieved the payout condition of the performance bonus, employees were given the option (envisaged by the union agreement) to convert the bonus amount into welfare again by accessing the Edenred platform. The conversion percentage of the result bonus into welfare was equal to 55% of the company population.

Since 2019, Exprivia has signed an agreement with Corporate Benefits Italia (leading company in Europe in the sector of corporate agreements) aimed at enriching the offer of agreements dedicated to our employees. The agreement provides for the creation of a portal through which an exclusive offer of company conventions is made available to all our employees (more than 180 Partners of prestigious brands and the best companies) which entitle users to advantageous discounts at important distribution chains.

During 2022, the panel of market places was further enriched, giving further opportunities for savings on purchases for our employees. Among the most significant agreements are those stipulated with Trenitalia and Aulab for IT courses for employees' family members.

During 2022 Exprivia obtained the Family Audit Certification. The Family Audit is a public certification process on a voluntary basis which both public and private organizations can adhere to, in order to adopt conciliation measures and strengthen a management culture aimed at increasing the work and family well-being of their employees.

The Family Audit is a managerial tool that allows organizations - starting from an internal survey on their work organization - to adopt management policies of human resources oriented:

- ▶ the well-being of employees;
- ▶ to business growth;
- ▶ to work-life balancing.

Exprivia specifically presented a plan of seventeen actions which will be implemented during the three-year period 2022-2024 and which pertain to the following macro-areas:

- ▶ Work organization;
- ▶ Corporate culture;
- ▶ Communication;
- ▶ Corporate welfare/People caring;
- ▶ Territorial welfare;
- ▶ New technologies.

Maternity law and protection

GRI 401-3 DISCLOSURE

All Group employees are entitled to take parental leave according to the provisions of the law. The Group has always been careful to facilitate the work of pregnant employees as much as possible: for example at the Molfetta headquarters of the Exprivia company, where there is an internal car park with a number limited number of parking spaces, a part of which is granted to pregnant employees and allows them to enter the company website directly, in order to make subsequent entry into the structure easier.

The sense of belonging and well-being present in the company is also evident from the fact that in all cases of personnel on maternity leave, all employees returned to work after being absent from work to take advantage of compulsory and/or optional maternity leave.

Maternity support – Contact Center perimeter

Talking about maternity support for working women means not only talking about reconciling private life and work, but above all it means talking about women.

The issue of support for motherhood in the world of work, especially the private one, is a piece of the more general issue of equal opportunities and has as its final objective the reduction of the gender "gap" that invests, or rather reaches the heart, of the organization corporate.

The Exprivia group, in continuity since 2018, and with the aim of promoting and supporting working mothers, has introduced a significant prerogative for all mothers with children under the age of three into the current internal company regulation for the contact period. The company regulations govern the procedures for requesting from the workers of the contact center - who work in shifts - to be exempt from certain time slots if there are proven reasons (attendance of study courses, prescribed medical therapies at specific times, ownership of a other part-time job).

Absenteeism

All employees of the Exprivia Group in the Italian perimeter have social security coverage from INPS for cases of absence due to illness and hospitalisation.

The table below indicates the % of absence due to illness and hospitalisation, broken down by companies in the Italian perimeter.

| Absenteeism | |
|----------------|--------------|
| Society | Total |
| Exprivia SpA | 1.82% |
| Projects Srl | 4.26% |
| Average | 2.17% |

It can be seen that the rate is relatively low compared to the sector averages, and that the final average takes into account some rates higher due to serious (non-occupational) and prolonged illness events during 2022.

Training

GRI 404-1 DISCLOSURE; GRI 404-2

Digital innovation accelerates and animates increasingly tight competition, the development of communication infrastructures, ICT investments fuel the development of digital transformation, which becomes the protagonist of a growing market. Exprivia has supported these factors of profound change; digitization has made a more complex mix of skills and abilities necessary, in which technological skills are complementary to transversal skills.

Exprivia has always invested in the preparation of its resources; once again in 2022 it had the objective of increasing, disseminating and updating: technological skills, in line with innovation trends of the digital market; transversal skills, through training interventions on management skills, necessary to target the transformation in progress.

This development of skills goes hand in hand with investments for the creation of a work environment that offers everyone the same opportunities, starting from a meritocratic logic. These are the main drivers on which the Exprivia Group aims to achieve its ambitious growth objectives.

The design of digital paths associated with the development of professional roles has been launched. The first interested figures, initially involved, are related to the IT Management professional family. The HR management has undertaken to continue in 2023 with the planning of the paths associated with the remaining professional roles.

The annual final balance for 2022 shows a number of hours provided equal to 43,032 hours (of which 99 in foreign offices) with 10,018 participations. The use of the total number of hours of the courses was almost 100% in online mode.

Particular attention is paid to the aspect of financing training: in fact, all possible sources of financing are used, thus guaranteeing the sustainability of investments. The financing obtained in 2022 by the companies Exprivia and Exprivia projects is equal to 46% of the costs incurred, compared to 49% in 2021. It should be noted that the overall investment cost of training increased by 10%.

Training planning was carried out at the beginning of the year and continuously updated to make training investments effective and consistent with business objectives and corporate strategies. One of the most significant initiatives for the use of training, to guarantee continuity and flexibility, also for 2022, is represented by the adoption, by 519 users (+ 39% compared to 2021) of the Udemy training platform which, applied alongside to traditional education, it offers a marketplace more than 100,000 online courses and videos always updated. This initiative has been well received by our people, as well as being used considerably to improve skills, in a way that is closely and quickly linked to the needs emerging during work activity. For the purpose of addressing in a more profitable way the development of skills also on the Udemy platform, for each user different Learning Paths are assigned in order to strengthen the skills useful for innovating and developing our offer.

We point out the following training courses of particular interest:

Cloud University Systems & Networking: training project, launched at the end of 2021 and continued in 2022, with the aim of updating personnel skills and abilities, to develop professionalism such as System & Network Engineers, high-profile specialists in the systems field;

Cloud University Developer: training project aimed at updating skills and staff skills, to develop professionalism such as JEE Cloud Developer with particular regard to the management of software systems on the clouds of the main providers (AWS, Azure, Google);

Skills for change: training project aimed at strengthening the front line management team to build together the Exprivia of the future. Consolidate decision-making skills to concretely address the essence of the issues, through a path of individual and team change, which generates individual and collective awareness;

Training course for HR Business Partner: training project aimed at HR business Partners, with the aim of standardizing the methods of approach, generating awareness of the role in terms of specific skills and soft skills; make it clear how the role can bring added value to the achievement of the organization's objectives;

ISIPM Basic: training project aimed at obtaining the basic ISIPM certification. The training course took place in blended mode, i.e. part in e-learning (asynchronous support) and part in presence (frontal teaching/coaching);

Communicate effectively and develop assertiveness: training project aimed at increasing the skills to involve, interact and work as a team; develop transversal behaviors that are effective and applicable to any context. The course is an experiential laboratory: it introduces the model of assertive communication, proposing analysis and relationship management techniques;

IT Management training courses: training project aimed at Project managers, Service Managers and Delivery manager with a focus on both knowledge of business management systems and the soft skills typical of the role.

Thanks to the new training project it will be possible to ensure:

- ▶ controlled management of projects, in order to achieve objectives in terms of quality, time and costs;
- ▶ the planning, development, implementation, management, monitoring, updating and continuous improvement of the services provided to customers;
- ▶ the protection of information, of the information assets of Exprivia and of its customers from all threats, internal or external, intentional or accidental;
- ▶ a more effective interpretation of the role thanks to the development of soft skills;

Training course for BID Managers: training project aimed at the role of BID manager with the objective:

guarantee the completeness and compliance of the required documentation with respect to the rules established by the tender documents and the specification; verify the alignment of the offer with the contents required by the specifications and with the evaluation criteria defined by the contracting station; check the costs of preparing the offer

based on the budget defined for the tender; coordinate the work of preparing the offer with the other partners identified for participation in the tender.

In the area of Compliance, two important training initiatives were carried out:

- ▶ **SA8000:** training action to accompany the recent acquisition of the Social Accountability certification, a management system for social responsibility. The key points of Exprivia's social responsibility policy are: carrying out one's business inspired by the principles of moral integrity, correctness and loyalty in relationships; consider both internal and external resources (customers) as central; protect professional growth and development in order to increase the wealth of skills possessed, in compliance with current legislation on individual personality rights, with particular regard to the moral and physical integrity of the person
- ▶ **ISO37001:** training action to accompany the recent acquisition of certification on the management system for the prevention of corruption. The application of this standard allows Exprivia to identify in advance what may be the risks of corruption along the various company phases (e.g. sales process, production processes, procurement), so as to be able to structure actions aimed at prevention and mitigation of such hazards (usually consisting in the implementation of preventive controls).

In the area of Legal obligations, two important training actions were carried out:

- ▶ **Training for managers and supervisors**, following the recent appointment as per Exprivia's new workplace health and safety organization chart;
- ▶ **BLS-D Provider Training Course (Basic Life Support and Defibrillator Use) at the Molfetta headquarters**: training project aimed at BLSD employees for the use of the defibrillator (AED) and therefore of the company first aid teams.

Relevant Masters on the national scene in which Exprivia Managers took part: Master

MBA, provided by the Corporate Business School Spegea

Master II Level DATA SCIENCE, of the Department of Computer Science of the University of Bari Aldo Moro and the Department of Electrical and Information Engineering of the Polytechnic of Bari, started in 2021 and continued in 2022.

Executive Master Management Healthcare Companies of the Luiss Business School SpA, launched at the end of 2022 and will continue in 2023.

In summary, the training programs concerned the development of:

TECHNICAL-SPECIALIST SKILLS: actions for the growth of knowledge and technical skills in support of innovation and technological development programs, through specialized training courses also aimed at obtaining certification. These specialized interventions have been fully disseminated, in the belief that working on skills means increasing the value of people and therefore the competitive advantage of the organisation. A total of 22,683 hours were provided of training (of which 1602 for the contact center) for a total of 3735 participations (of which 1746 for the contact center).

MANAGEMENT SKILLS: aimed at improving organizational behaviors for the development of professionalism, project management, development of behaviors that contribute to outlining a precise leadership style to be used in the management of work teams, in order to improve effectiveness managerial. A total of 6,503 hours were provided (of which 24 for the contact centre) for a total of 452 participations (of which 11 from the contact centre).

LANGUAGE SKILLS: training actions were carried out aimed at increasing the linguistic skills of the staff with particular attention to flexible forms of delivery (e-learning, Skype lessons and Phone lessons). A total of 838 hours were provided for a total of 185 participations.

COMPLIANCE: the training interventions mainly concerned the fundamental management processes of the Group's integrated Quality Management System (QMS). Overall, 1653 hours were provided in the Compliance area (of which 3 hours for the contact center) for a total of 2726 participations (of which 13 from the contact center).

MANDATORY TRAINING: the training interventions concerned the topics:

- ▶ Protection of health and safety in the workplace (pursuant to Legislative Decree 81/08);
- ▶ GDPR (General Data Protection Regulation) - Privacy Regulation (EU 2016/679);
- ▶ Code of Ethics and Organizational Model pursuant to regulation 231/01.

Overall, 11,354 hours of training were provided in the area of compulsory training (of which 1,673 for the contact centre) for a total of 2,920 participants (of which 792 for the contact centre).

Below are the main data on all training provided and the index of average training hours by gender and by category²:

| | Sex | | | Category | | |
|----------------------------------|-----------|-----------|-------------------|-----------|-----------|-----------|
| | Women | Men | Senior executives | Paintings | Employees | Total |
| Hours | 11,764 | 31,268 | 899 | 5,028 | 37,104 | 43,031 |
| Staff (Italy+Abroad) | 877 | 1,515 | 54 | 238 | 2,100 | 2,392 |
| Average hours of training | 13 | 21 | 17 | 21 | 18 | 18 |

| | Sex | | | Category | | |
|----------------------|--------|--------|-------------------|-----------|-----------|--------|
| | Women | Men | Senior executives | Paintings | Employees | Total |
| Hours | 11,911 | 21,435 | 382 | 4,372 | 28,592 | 33,346 |
| Staff (Italy+Abroad) | 865 | 1,528 | 46 | 236 | 2,111 | 2,393 |

| | Sex | | | Category | | |
|----------------------|--------|--------|-------------------|-----------|-----------|--------|
| | Women | Men | Senior executives | Paintings | Employees | Total |
| Hours | 23,883 | 33,741 | 475 | 6,852 | 50,299 | 57,625 |
| Staff (Italy+Abroad) | 1,280 | 2,700 | 81 | 512 | 3,387 | 3,980 |

² Excludes staff in the Other category.

Considering only compulsory training, the following numbers are found:

| | Sex | | | Category | | |
|----------------------------------|----------|----------|-------------------|-----------|-----------|----------|
| | Women | Men | Senior executives | Paintings | Employees | Total |
| Hours | 3,575 | 7,779 | 235 | 840 | 10,278 | 11,353 |
| Staff (Italy+Abroad) | 877 | 1,515 | 54 | 238 | 2,100 | 2,392 |
| Average hours of training | 4 | 5 | 4 | 4 | 5 | 5 |

| | Sex | | | Category | | |
|----------------------------------|----------|----------|-------------------|-----------|-----------|----------|
| | Women | Men | Senior executives | Paintings | Employees | Total |
| Hours | 3,102 | 2,432 | 2 | 282 | 5,250 | 5,334 |
| Staff (Italy+Abroad) | 865 | 1,528 | 46 | 236 | 2,111 | 2,393 |
| Average hours of training | 4 | 2 | 0 | 1 | 2 | 2 |

| | Sex | | | Category | | |
|----------------------------------|----------|----------|-------------------|-----------|-----------|----------|
| | Women | Men | Senior executives | Paintings | Employees | Total |
| Hours | 1,170 | 3,729 | 11 | 439 | 4,449 | 4,900 |
| Staff (Italy+Abroad) | 1,280 | 2,700 | 81 | 512 | 3,387 | 3,980 |
| Average hours of training | 1 | 1 | 0 | 1 | 1 | 1 |

Professional certifications

The certifications allow each business unit to have a wealth of objective and measurable professionalism, guaranteeing its customers the certification of the technical skills of the people involved in the projects. Furthermore, for the purpose of participating in calls for tenders it is essential to be able to quickly arrange and manage all company and individual certifications. In 2022 were achieved/495 certifications and specializations were renewed, increasing the number of certificates obtained in the year, compared to 2021, by 18%, with a percentage of certified resources equal to approximately 35% of the workforce (Exprivia SpA), compared to 34% in 2021. Of particular interest are the first three professional certifications obtained in the company Exprivia Projects.

Connection with the education and training system

The collaborations currently active in various capacities with universities and polytechnics are increasingly numerous and consolidated; we cite among these: the Polytechnic of Milan, the State University of Milan, the Bocconi University of Milan, the Sapienza University of Rome, the Luiss Guido Carli University, the University of Bari, the Polytechnic of Bari, the University LUM of Bari, the University of Salento, the University of Naples Federico II, the University of Calabria, the University of Siena, the University of Trento, the University of Palermo.

In 2022, around 30 internships were managed in agreement with Italian universities and polytechnics, and 80 curricular internships, with the ITS Foundations, both in presence and remotely. Also 2022 saw us, as usual, an active part in classroom teaching and tutoring, both remotely and in person.

The Talent Acquisition programs created by Exprivia are proceeding without interruption and, in particular, the active participation in the ITS Academy System is renewed; particularly in 2022 the third two-year cycle (Developer 4.0) has concluded, and parallel to the paths of the two-year period 2021-2023,

new courses were started on Bari, Molfetta, Foggia, in Lecce, created in collaboration with other companies in the Apulian IT District and the ITS Apulia Digital Maker Foundation, as well as on Rome, in collaboration with the ITS Lazio Digital Foundation, replicating the Apulian paths in Developer 4.0 and Cyber Security Expert on the Lazio front.

In the last quarter of the year, Exprivia hired a further 52 very young ITS graduates, with the deep satisfaction of having contributed to their professional qualification.

Another important and consolidated tool for Talent Acquisition is the pre-employment Academy channel; in 2022 the Academy involved the areas of Delivery ERP & SAP Integration, E-Health & Smart City, Cloud & Data Driven Applications.

Performance evaluation

GRI 404-3 DISCLOSURE

The Performance Evaluation is intended as that process of assigning personal objectives of a quantitative nature which, together with an assessment of the organizational behaviors deemed most relevant, leads to the improvement of individual performance and therefore of the company.

The Performance Evaluation process is conceived as an opportunity for everyone – managers and collaborators – to have in-depth and constructive exchanges, aimed at defining the activities and commitments to be measured against during the year.

The Performance Evaluation is expressed through:

► Performance Appraisal

- ▶ assessment of individual quantitative objectives;
- ▶ evaluation of qualitative objectives related to organizational behavior.

► **Management By Objectives (MBO)**

- assessment of individual quantitative objectives;
- evaluation of budget objectives.

The Performance Appraisal was implemented from 2020 on the Human Capital Management platform (initially the Talentia platform was used, from 2022 the Zucchetti platform was used) and applied only to the Italian perimeter.

The process includes an assignment phase between April and May and an evaluation phase of the previous year's performance between March and April; in the relative table we will highlight the number of cards evaluated in 2022, on the 2021 performances.

As regards the MBO system, the assessment of individual quantitative objectives is measured through a form and is linked to the salary review during the career paths. Goal evaluation budget is linked to the Company's bonus system and is based on the assessment of the economic and financial indicators of the Structure.

The Performance Evaluation data relate only to the core perimeter of the Exprivia Group, for this reason the calculated % are evaluated with respect to the Italian workforce excluding the Group companies: HR Coffee, Exprivia Projects, Spegea Scarl3.

With regard to these companies, a summary of their processes is provided below:

hrcoffee, starting from 2021, has developed a periodic performance assessment model on a scale of 10 common values (Communication, problem solving, time management, attention to detail, adaptability, team work, flexibility, digital mindset, leadership and creativity) and 10 knowledge values developed for the factory and for the internal process part. The expected values are indicated by the Hrcoffee board, while the real values are determined by the manager and by self-evaluation. The Fill Gap of the process allows for the identification of training gaps.

Spegea performs an annual performance assessment, in terms of suitability for the role, both with reference to technical skills and with reference to soft skills.

The process starts with a mapping of roles and the identification of specific indicators of performance, which aim to establish adherence to the role of each collaborator. Starting from these, an evaluation form is created which, at the beginning of the year, is shared with each employee, during an individual meeting. Every six months, performance is assessed, assigning a score on a scale of 1 to 5 for each indicator identified. The assessment is returned to the employee through a feedback interview, during which the areas of improvement which will be the object of particular evaluation during the subsequent interview.

For Exprivia projects, the performance monitoring provided by the consultants takes place every six months and focuses on some specific service KPIs. Below are the KPIs used by the 2 main services provided:

- For front office services (telephone and webchat): RETEMPTION SWA: number of Swas (active switches = electricity or gas commodity contracts) acquired divided by the number of interactions (calls or chats) managed; PRODUCTIVITY: number of interactions (calls or chats) managed on average every hour; PERCEIVED QUALITY: subjective evaluation provided by the final customer following a single interaction;
- For back office services: PRODUCTIVITY: number of practices managed on average every hour; PERCEIVED QUALITY: subjective assessment provided by the end customer after the management of a single file.

³ The Other category presented in the Human Rights chapter is excluded from the calculation of personnel.

| Employees covered by annual review Performance appraisal – ITALY | 2022 | 2021 | 2020 |
|---|------------|------------|------------|
| % of total Italian workforce | 73% | 63% | 58% |
| of which Executives | 44% | 38% | 7% |
| of which paintings | 81% | 64% | 39% |
| of which Employees | 73% | 63% | 63% |
| of which Men | 72% | 61% | 58% |
| of which women | 75% | 68% | 57% |

The Performance Appraisal table shows growth in 2022, a sign that the adoption of the HCM platform, starting from 2020, has contributed to the diffusion of the evaluation programme, the importance of which is progressively increasingly recognised.

| Employees covered by Evaluation of the MBO performance | Italy 2022 | Italy 2021 | Italy 2020 | Abroad 2022 | Abroad 2021 | Abroad 2020 | Italy + Abroad 2022 | Italy + Abroad 2021 | Italy + Abroad 2020 |
|--|------------|------------|------------|-------------|-------------|-------------|---------------------|---------------------|---------------------|
| % of total workforce | 21% | 11% | 4% | 50% | 54% | 41% | 23% | 13% | 10% |
| of which Executives | 77% | 49% | 16% | 82% | 56% | 50% | 78% | 50% | 21% |
| of which paintings | 44% | 30% | 8% | 50% | 100% | 54% | 44% | 31% | 12% |
| of which Employees | 16% | 7% | 3% | 45% | 52% | 39% | 18% | 10% | 10% |
| of which Men | 22% | 13% | 5% | 49% | 51% | 39% | 24% | 15% | 11% |
| of which women | 18% | 7% | 2% | 50% | 63% | 47% | 20% | 10% | 8% |

With regard to the MBO Italy system, it should be noted that the net increase that was noted is due to two factors: 1. the diversity of the scope analysed: in 2020 and 2019 the process was implemented only for Exprivia Spa, but the % were calculated on the total resources of Exprivia spa + Italtel; 2. The salary review and bonus system processes involved a greater number of resources than in the previous year.

For the foreign perimeter, % are recorded in continuity with last year.

It should be noted that, for the calculation of the %, the number of resources was taken into account and not the individual assessments.

In the tables, the gender differences and the numbers represented are consistent with those indicated in the rest of the report.

Smart Working

Exprivia's Smart Working takes the form of a new approach to company organisation, in which the individual needs of the worker are reconciled, in a complementary way, with those of the company. This new way of executing the subordinate employment relationship is characterized by the absence of time or space constraints and by an organization of work that conciliates the personal and working needs of its employees. To implement this innovative vision of work organization, a culture characterized by: sharing of values and principles of trust and transparency is essential; widespread communication, collaboration, accountability and decision-making autonomy as well as a growing focus on results.

Since June 2018, Exprivia had launched a Smart Working Program to which around 350 employees joined (as of February 2020).

With the arrival of the covid-19 pandemic, between February and April, Exprivia allowed about 90% of the company population to work remotely, the measure was also implemented in Exprivia Projects (company in which previously in smart working). Face-to-face work (company sites or customer sites) was only allowed for those whose activities were found to be incompatible with smart working.

The company has constantly renewed smart working in line with the various DPCMs that have followed one another and has provided the company population with clear communications and information on safety in compliance with what was communicated by the INAIL body.

In January 2021, the company activated a New Regulation on Smart Working whose effective date was postponed to the end of the state of emergency and subsequently to the end of the "simplified" smart working regime envisaged by the law on 31.12.2022.

The objective of the new Regulation is to regulate smart working in a structural and widespread way in the post-emergency period based on the evidence found both in the experimental phase (pre-pandemic) and in the emergency phase.

Exprivia believes that smart working constitutes the way of the future as an asset for reconciliation between private life and work

On the basis of the new Regulation, employees were required to adhere to the Plan by signing an individual agreement. The number of subscriptions received is around to 90% of the entire corporate population.

Adherence to Smart Working is reserved for all Exprivia SpA employees whose duties and/or activities in charge are compatible with the agile method.

The work performed in Smart mode can be broken down as follows:

1. For structure personnel included in the 1st and 2nd line within the company organization chart, the number of days in smart mode can be up to 2 days a week.
2. For new hires starting from 01 March 2021, access to smart working can only take place after the first month of hiring; from the 2nd to the 6th month of stay in the company, the number of days in smart mode can be up to 3 days a week.
3. For the rest of the staff, the number of days in smart mode may be up to 4 days a week.

The Exprivia People Care plan

It has been estimated that in Exprivia, as a result of the Smart Working days used during the year 2022 (about 305,000 days), about 18,300,000 km were saved and about 396,500 hours (equal to about 49,600 working days) with a decrease CO2 emissions of approx. 7,787,000kg

Industrial Relations

The Group has always maintained open and transparent relations with trade unions and representations of the workers, in the belief that only through a continuous and constructive discussion can we arrive at the best balanced solutions with respect to the expectations of all the stakeholders. The activities in progress with trade unions and workers' representatives in the two main companies of the Group are shown below.

Exprivia is engaged in continuous dialogue with the workers' representatives at national and local levels. For this purpose, the Group has structured itself with a specific internal function of the Human Resources Department. 2022 was not characterized by particular negotiations.

In June, at the request of the OO.SS. the annual meeting envisaged by the Metalworkers CCNL was held in which the Company Management provided the union representatives with a series of data (final and forecasts) closely linked to the performance of the company (balance sheet data, organizational decisions, etc.) and personnel management dynamics (e.g. no. of employees, no. of hires, no. of training hours, no. of employees involved in training, etc.).

During 2022, the committee set up in 2020 and made up of the RSPP, Company Doctor, Industrial Relations Manager and RLS remained active for monitoring the health protection and prevention initiatives linked to the COVID risk. Periodic meetings were held where they were presented data, shared initiatives on safety from Covid risk. The Committee and the periodic meetings were held both for Exprivia SpA and for Exprivia Projects. The latest Covid protocol was shared in August 2022

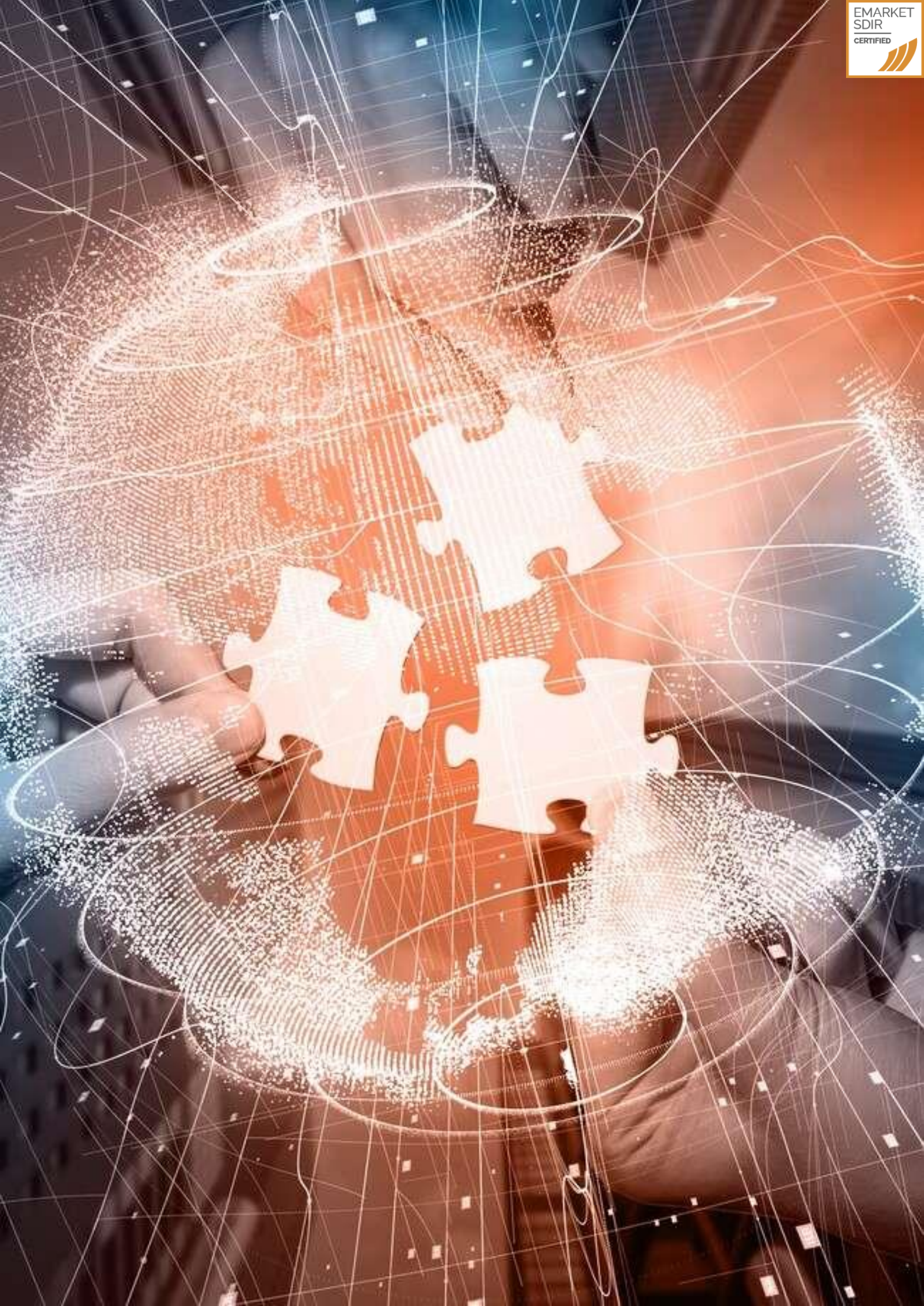
With regard to Exprivia SpA alone, there was also the monitoring/execution phase of the supplementary agreement signed in 2018. A number of meetings were therefore held related to the institution of the performance bonus in which the trade unions were provided the results achieved in the previous year, places such as objectives for the disbursement of the performance bonus⁴. It should be noted that on the basis of the provisions of the 2018 agreement, the objectives that allowed for the delivery of the PdR were achieved. Also during these meetings, the union representatives were provided with the targets for the year which they allow in the case of achievement of the disbursement of the bonus⁴. In particular, a different criterion for achieving the objectives was defined with the trade union organisations.

Other topics were also shared, such as collective closures and financed training courses.

During 2022, as part of the Exprivia Projects company, in addition to the aforementioned steps linked to the Covid-19 emergency, various meetings were held with the RSA and territorial secretariats aimed at to settle some organisational/management problems that impacted on personnel. In most cases, solutions have been found that have contributed to the improvement of work organization at the sites and restored well-being to the workers.

2022 was certainly characterized by union negotiations on smart working which culminated in the agreement signed on 16 March. The agreement provides for the possibility for all employees to adhere – through an individual agreement – to the company smart working program defined within the union agreement. Among the salient elements of the agreement is the possibility of using the agile working method up to 10 weeks per quarter.

⁴National Fiom-Cgil - Exprivia. Meeting on the 2022 Performance Award



Relations with territories

GRI DISCLOSURE 2-23

Among the main challenges that a multinational group like Exprivia is called to face is certainly that of forging relationships in the countries and territories where it has important offices in terms of size and history, interacting with a heterogeneous and constantly evolving ecosystem, aware of its own role protagonist in the community in which it is inserted.

Relations with communities are based on principles of transparency, inclusiveness and respect for human rights, included in the Exprivia Code of Ethics. Constantly analyze the needs and priorities of companies in which it operates, allows Exprivia to open up to new challenges, defining an increasingly competitive business model through new strategies and process innovation. The Group builds a dense network of relationships with local entities and organizations, both nationally and internationally as well as locally, also using tools such as sponsorships, association contributions and donations.

During the year,

**Exprivia is busy
to support cultural initiatives,
promoted by the territories,
underlining the importance
to promote culture as a
fundamental good for humanity**

Only through our direct involvement is it possible to achieve a better social, environmental and economic condition and it is precisely in the protection and enhancement of the culture that our identity resides. The study of art, history and philosophy, of their relationship with the past and the present constitutes an authentic element of social innovation in a context where, increasingly, the language of culture permeates corporate management processes, giving substance to the vision of the future.

Management activities and results

GRI DISCLOSURE 2-28

The equity network

Attention to communities and territories takes the form of dialogue and partnerships with everyone stakeholders and with national and local organisations. Many of the Group's top managers are involved in representation activities in bodies and organizations of public interest.

The Exprivia Group is part of the national Confindustria system, and is specifically involved in the governing bodies and guidelines of the National Confindustria, Assinform and Confindustria Bari-BAT and in the Board of Directors of the National Federation of Cavalieri del Lavoro and the Mezzogiorno Group, with the aim (in addition to the statutory one of belonging to a trade union body of companies) to promote projects and initiatives that have positive impacts, also in terms of sustainability, on the territory of influence.

The Group is part of business and university networks, stable consortia and temporary groupings of various interest for the area, generally aimed at carrying out research and development activities, facilitating young entrepreneurs and business innovation. Among the most qualifying collaborations: Consorzio Milano Ricerche, MIP Politecnico di Milano – Graduate School of Business, Software Engineering Research & Practices Srl and numerous consortium initiatives.

Planning-conference activities, organized by area of interest and by business sector.

During 2022, the Exprivia Group took part in 87 initiatives including internal events, third party initiatives and partner initiatives.

There were numerous corporate-institutional initiatives and national business events were significant and international. If compared to the 2021 data, there is a slight quantitative decrease of the 2022 initiatives, in favor of the qualitative growth of the initiatives pursued, especially of an international nature.

| Events by proposing division | 2022 | 2021 |
|------------------------------|-------------|-------------|
| of which Executives | 48 | 71 |
| of which paintings | 39 | 40 |
| of which Employees | 87 | 111 |
| Events by type | 2022 | 2021 |
| Corporate brands | 41 | 58 |
| Business | 46 | 53 |
| Total | 87 | 111 |

For 2022, a reduction in corporate brand initiatives can be seen, aimed at conveying the brand to strengthen its visibility and prestige, on which Exprivia focused heavily the previous year, in favor of business initiatives. The increase in business events is due to the need to return to lead generation (an activity that had weakened with the pandemic) and to communicate to the market the latest innovations in solutions, skills and innovative services with the aim of increasing business in the reference sector and promote ongoing partnerships.

The events in which Exprivia participated are almost all of a national nature with the exception of 7 international initiatives (same number recorded in 2021) of which one overseas, specifically in Montreal in Canada, AI Fom in the CyberSecurity field. The other initiatives were held in Europe. To name the most important: the Living Planet Symposium in Germany as regards the Defense & Aerospace market, AUSAPE for the SAP market in Seville in Spain and the Threat Intelligence Report Spain in Madrid in the CyberSecurity area, where Exprivia participated in attendance.

International initiatives in which he participated remotely or in hybrid mode were the Ambrosetti Forum, MAKER FAIRE ROME, SFSCON - European open source conference SFS).

Once again this year the Exprivia Group has reconfirmed its support for cultural initiatives, reaffirming the importance of culture as a fundamental asset for humanity, even for a technological company.

Only through direct involvement is it possible to achieve a better social, environmental and economic condition and it is precisely in the protection and enhancement of culture that Exprivia's identity resides.

The study of art, history and philosophy, of their relationship with the past and the present constitutes an authentic element of social innovation in a context in which, more and more often, the language of culture permeates company management processes giving substance to the vision of the future.

Culture and knowledge favor innovation and vice versa, therefore the Exprivia Group is convinced that every company has the task of imagining and planning the future and, when possible, anticipating it. Also through the development of cultural initiatives.

The Group supports various national and local cultural initiatives and remains a sponsor of events aimed at developing the culture of its collaborators and employees as well as the citizens of the territories in which it operates.

The most significant cultural initiatives that the Group supported during 2022 are listed below:

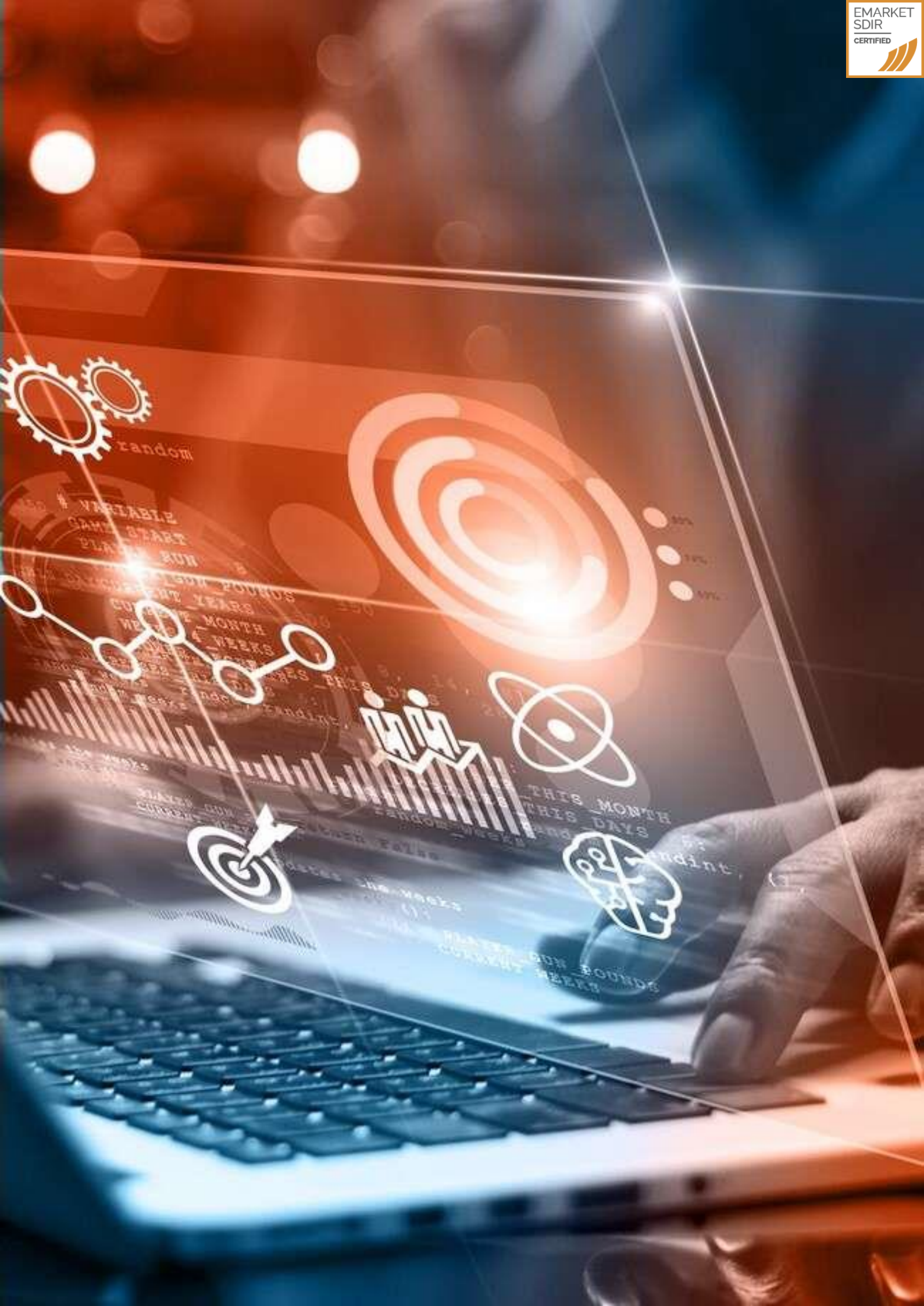
- ▶ The Possible Book Festival⁵06-09 July 2022, Polignano a Mare (BA);
- ▶ Conversations from the Sea, the open-air cultural current event 01-03 July 2022, Molfetta (BA);
- ▶ Books in the Ancient Village - 25-29 August 2022 - Bisceglie (BA);
- ▶ Dialogues of Trani, 20-25 September 2022 - Bari and surroundings;
- ▶ History lessons, 16 October to 31 December 2022, Bari

With reference to the initiatives reserved for the corporate population, in December 2022 Exprivia dedicated a happy interlude to its corporate population, three internal events on the occasion of the Christmas holidays, with the aim of expressing thanks to all the employees who manage the activities with great sense of responsibility and professionalism.

The events were held at:

- ▶ Hotel Masseria Pietrasole – Bari on 19 December 2022;
- ▶ Hotel Salone del Quirinale - Rome on 15 December 2022;
- ▶ Just Cavalli – Milan on 12 December 2022.

⁵ On the occasion of the cultural event, Exprivia hosted Paolo Taticchi, the most famous university professor under 40 in Europe, at its headquarters in Molfetta on 7 July 2022.



Management and organization model

Corporate Governance

GRI DISCLOSURE 2-9; GRI 2-10; GRI 2-11; GRI 2-15

The corporate governance system of the parent company Exprivia SpA is developed according to the regulations in force and applicable to the sector and observes the legal regime of a listed issuer as well as the indications of the Corporate Governance Code of Borsa Italiana to which the company adheres. In its organisation, Exprivia also takes into account the best practices obtainable from international comparisons. Exprivia carries out Management and Coordination activities, pursuant to articles 2497 and following of the civil code, on the companies of the group directly and indirectly controlled by it. For this purpose, the Exprivia Board of Directors on 4 December 2017 approved a Regulation on the exercise of Management and Coordination activities which governs the mechanisms through which the Parent Company determines the methods for managing the necessary intra-group information flows and carries out its management and coordination activities in relation to the Companies subject to it. In any case, all the companies controlled by Exprivia, including those subject to its management and coordination, maintain legal autonomy by applying the principles of correct corporate and entrepreneurial management through a traditional administration and control system which assigns management tasks to the Board of Directors, legality control functions to the Board of Statutory Auditors and the statutory audit of the accounts to the independent auditors.

The main governing bodies of Exprivia are therefore: the Shareholders' Meeting, the Board of Directors, the Board of Statutory Auditors and the Independent Auditors. The Shareholders' Meeting is the body which, with its resolutions, expresses the will of the shareholders. Exprivia's Board of Directors operates not only collectively but also through the directors provided with a proxy. The Board, with resolution dated 23 June 2021, established an internal Board Committee with investigative, propositional functions and advisory: the Integrated Internal Committee, which, as required by the recommendations of the Corporate Governance Code, brings together all the aforementioned functions in relation to (i) Appointments, (ii) Remuneration, (iii) Control and Risks and (iv) Transactions with Related Parties. Furthermore, the Council of Directors appoints (most recently with resolution of 20 December 2022) a Supervisory Body (SB) of three members, which is entrusted with the task of supervising the correct functioning of the Model of Organisation, Management and Control pursuant to art. 6 of Legislative Decree 231/01 adopted by Exprivia SpA and which reports to the Board of Directors and to the Integrated Internal Committee in the Control and Risk functions. Finally, the Board of Directors appoints (most recently with a resolution of 20 July 2021) the Internal Audit manager, who reports functionally to the Board itself through the Chief Executive Officer in charge of establishing and maintaining the internal control and risk management system. The Internal Auditor is not responsible for any operational area, has direct access to all information useful for carrying out his/her activities and ensures the information due to the Integrated Internal Committee with control and risk functions and to the Board of Statutory Auditors.

For any further details on the composition of the administrative and control bodies of Exprivia, on the process of appointing the Board of Directors and its committees, as well as on the role of the Chairman of the Board of Directors and his coincidence with the role of CEO, please refer to the document on Corporate Governance and Ownership Structures, available in the section "Corporate > Corporate Governance >Corporate Information" of the Exprivia website.

To ensure that conflicts of interest in decision making are avoided and mitigated, each meeting of the Board of Directors is always reminded by the chairman of the BoD regarding the obligation of each director to declare any conflict of interest that concerns him/her before starting of the treatment of the single item on the agenda. Furthermore, the Articles of Association provide that the Board of Directors, also through the Chairman or the Chief Executive Officers, reports promptly and at least quarterly to the Board of Statutory Auditors on the activity carried out and on the most important economic, financial and equity transactions carried out by the Company or by subsidiaries; in particular, it reports on transactions involving a potential conflict of interest.

The organizational governance model of Exprivia in 2022, as in the previous two years, saw the management headed by the Chief Executive Officer and, reporting directly to him, the Director of Production & Delivery, the Directors of the Public Sector and Private Sector Market Units, the Innovation & Technology Director, the International Market Director and the Staff Directors: CFO, HR Director and Strategy & Compliance Director.

The manager, who is in charge of coordinating the activities pursuant to Legislative Decree 254/16 and drafting this document, reports directly to the Chief Executive Officer and expresses indications by sharing projects and monitoring the results achieved. To better integrate sustainability in business, the manager in charge collaborates with the various Divisions in the management of the typical processes of the related areas, also thanks to the activation of the network which contributed to the drafting of the related policy.

Furthermore, the companies Exprivia Projects Srl and Spegea scarl, too, to oversee the objectives of autonomous compliance for correct corporate and entrepreneurial management, have adopted their own of Organization and management pursuant to art. 6 of Legislative Decree 231/2001, entrusting the verification and control of implementation to the relevant Supervisory Bodies appointed by the respective Boards of Directors.

The internal control system and risk management

On 11 November 2021, the Board of Directors of Exprivia SpA approved the guidelines of the Internal Control and Risk Management System (SCIGR), which it disseminated internally and its subsidiaries. The SCIGR consists of the set of rules, procedures and organizational structures aimed at allowing Exprivia to be managed soundly, correctly and in line with the corporate objectives, through an adequate process of identification, measurement, management and monitoring of the main risks, the structuring of adequate information flows aimed at guaranteeing the circulation of information and the coordination of the various players of the SCIGR. Exprivia is inspired by existing best practices at national and international level. In particular, its SCIGR takes into account the recommendations of the Corporate Governance Code and is defined in line with the "Internal Controls - Integrated Framework" model issued by the Committee of Sponsoring Organizations of the Treadway Commission in 1992 and updated in 2013 (so-called COSO Report).

As part of the System adopted, the Internal Auditor is responsible for third-level control activities and has the task of providing independent assurance on the SCIGR and has the task of ensuring that the same is functional and adequate with respect to the size and operations of the Company, verifying that Management has identified the main risks, that they have been assessed in a homogeneous manner and that appropriate mitigation actions have been defined and implemented. It also verifies that the risks are managed in accordance with the resolutions of the Board of Directors, with the external regulations and with the internal rules.

To this end, the Internal Auditor prepares a three-year audit plan and submits the annual audit plan to the approval of the Board of Directors. The audit plan lists the activities through which the Internal Auditor verifies, both on an ongoing basis and in relation to specific needs and in compliance with international standards, the operation and suitability of the SCIGR.


Prevention of active and passive corruption

GRI DISCLOSURE 2-26; 205-2; GRI 205-3

Relevance for the activities of the Exprivia Group

Corruption represents a serious risk for the Group's business and reputation, therefore it has been identified as a material topic of great importance. For this purpose, the Group counters the occurrence of phenomena deriving from the violation of the regulatory complex overseeing correctness, honesty and loyalty in all internal and external relationships by adopting a commitment to "zero tolerance" towards corruption in any form, reaffirmed both in respective Codes of Ethics and in the respective Models of Organisation, Management and Control adopted pursuant to Legislative Decree 231/01 by each group company.

Also in August 2022,

the Competition Authority and del Mercato has attributed to Exprivia the Rating of Legality with the  score of ,

inserting Exprivia SpA in the list of companies with a legality rating kept by the AGCM.

Also in 2022, Exprivia obtained the UNI ISO 37001:2016 anti-corruption certification for all Italian offices.

The Corruption Prevention Policy is published on the Exprivia website (Corporate Social Responsibility > Governance section) and on the internal document system⁶.

⁶<https://cms.exprivia.it/alfresco/faces/jsp/browse/browse.jspx>

Exprivia's commitment to zero tolerance towards corruption is applied through an appropriate Disciplinary System towards employees, as well as towards third parties with the provision of specific contractual clauses of an "ethical" type. In 2022, as in the previous two years, the Supervisory Bodies of the respective companies have not received any reports, nor detected any incidents of corruption, with the exception of what was reported in the 2021 report regarding the complaint received by Exprivia from a software vendor relating to the improper use of software that was not duly licensed.

In 2022, as in 2021, personnel information activities continued relatively Legislative Decree 231/2001, the Code of Ethics and the Organizational, Management and Control Model; moreover, in 2022 the training activity was integrated with topics on the Management and Prevention System of Corruption ISO-37001.

In 2022, as in 2021, the Exprivia Supervisory Body carried out auditing activities to verify compliance with the protocols indicated by the 231 Organisation, Management and Control Model.

The same audit activities were also carried out by Spegea and Exprivia Projects, as part of the verification of the respective Organizational Model. For several years, Exprivia has had an internal system for reporting the irregularities it puts in place available to employees and all those who work on behalf of or in favor of each of the Group companies. Since 2019, this system has been ensured, also in terms of protection of the identity of the whistleblowers, in line with the requirements of the European Privacy Regulation (GDPR), and in compliance with the Law no. 179/2017 ("Provisions for the protection of authors of reports of crimes or irregularities of which they have become aware in the context of a public or private employment relationship"), from a dedicated IT platform accessible from the company's website. Therefore, the web portal is today the primary reporting channel adopted by Exprivia to communicate any violations of the Code of Ethics or, more generally, offenses in the context of work activities (Whistleblowing) of which it has become aware.

Audit activities and management results

Internal audits

Exprivia carries out a systematic internal auditing activity aimed at business ethics, the prevention of corruption, the management of financial resources and the procurement system, environmental management, information security, the protection of personal data (privacy), the management of Human Resources, in addition to those aimed more specifically at business and production: verifications of the management of Projects, Services, Sales through the audits carried out by the competent SBs, and by the Integrated Management Systems responsible for ensuring the Quality Systems and of the Environment and Internal Audit.

External audits

Exprivia, as a technological company which has partnerships with large multinationals in the IT sector (SAP, Microsoft, Oracle, etc.) is normally subjected to periodic audits carried out by third parties with whom it maintains business relations. Exprivia is also subjected to periodic audits carried out by public or private certification authorities. In addition to the compliance of internal processes, these audits concern the compliance with intellectual property rights in the use of third-party software, the protection of information security and the management of medical devices and CE marking.



Fight against corruption

GRI DISCLOSURE 2-23

The Group undertakes to avoid, in corporate processes (such as, for example, personnel selection, supplier selection, personnel management) any discrimination based on age, gender, health conditions, race, and political and religious beliefs. It ensures, as its fundamental value, the utmost loyalty in every relationship both inside and outside the company, guaranteeing fidelity to one's word, promises and agreements, even in the absence of written proof. The Exprivia Group, in carrying out of its activities, is based on principles of transparency and clarity of information. The group believes in fair competition as a fundamental tool for consumer protection. To this end he is committed to operate with the utmost correctness in full respect of its competitors, undertaking not to behave in such a way as to abuse any dominant positions.

Loyalty, fidelity, conflict of interest

Since 2019, in order to ensure better protection of the identity of the subjects involved, in line with the requirements of the European Regulation on Privacy (GDPR), the Group has released its own special IT platform for managing reports, accessible from the website of Exprivia SpA able to guarantee the highest levels of confidentiality and confidentiality for reporting irregularities in the context of work activities (Whistleblowing). Reports sent via this system are received, analysed, verified and processed by the Internal Auditor, by the Supervisory Body, by the Head of the Legal Department and by the Head of the Human Resources Department of Exprivia. The whistleblower may choose to send to all or only some of the aforementioned functions.

In Exprivia in 2022, as in the two previous years, no violation of the Code of Ethics was reported nor were any offenses reported. No conflict of interest situation was identified in 2022, as well as in the previous two years.

Fair competition and compliance with the law

GRI DISCLOSURE 2-27

In 2022, as in the previous two years, no group company received any complaints for non-compliance with laws and regulations in the social and economic field, nor have sanctions been ordered against them for violations of the regulations on product safety, industrial property and intellectual property, for misleading advertising, regarding product information in the related communications and, in general, in marketing activities, nor for anti-competitive behavior, with the exception of what is reported in the 2021 report regarding the complaint received by Exprivia from a software vendor in relation to the improper use of a software not properly licensed.

In 2022, as well as in the previous two years, with the exception of what was reported in the 2021 and 2020 reports regarding the request received by a data subject to exercise rights against Exprivia, there have been no complaints from customers or other interested parties regarding privacy. In 2022, however, a total of 7 requests to exercise rights by interested parties were received from Exprivia SpA and 2 from Projects, correctly managed according to the provisions and within the established times by current regulations. On the other hand, no request to exercise the rights of interested parties was received by Spegea Scarl in 2022 and in the previous two years.

In 2022, a case of information security incident was recorded, to the detriment of a customer (Data Controller) of Exprivia SpA, which could have caused a Data Breach. Afterwards upon investigation it was downgraded to a safety event, having verified both the event did not cause a security incident or a data breach or the non-involvement of Exprivia SpA in the event. The outcome of the analysis was traced to a violation of the customer's security policies, perpetrated by one of his customers. In 2021, a case of a security incident had also been recorded information, classifiable as a data breach, for the details of which refer to the 2021 report. While in 2020 no information security incidents, classifiable as a data breach, were recorded.

In 2022, as in the previous two years, no group company received any complaints for non-compliance with laws and regulations on the protection of personal data, nor have sanctions been ordered against them for violations of the same regulations. In 2022 as in the previous three years, no non-compliance with environmental laws and regulations have been recorded.

training on business ethics

GRI 205-2 DISCLOSURE

In order to obtain an ever greater dissemination and promote knowledge and awareness of the Code of Ethics and the 231 Model adopted by Exprivia, the administration of the training course in e-learning mode, started in 2021, continued in 2022.

In 2022, as in the previous two years, training activities were carried out in Exprivia in the area of business ethics which in 2022 involved around 90% of the company population belonging to Exprivia SpA and Exprivia Projects regarding:

- ▶ Protection of health and safety in the workplace (pursuant to Legislative Decree 81/08);
- ▶ Privacy on the introduction of the GDPR (General Data Protection Regulation);
- ▶ Code of ethics and organizational model 231;
- ▶ ISO-37001 Corruption Prevention and Management System;
- ▶ SA8000 Social Accountability System.

Internal controls

GRI 205-3 DISCLOSURE

Events that gave rise to disciplinary measures for corruption against workers.

In 2022, as in the previous two years (with the exception of what was reported referred to in paragraph 7.2 above), no events occurred that gave rise to disciplinary measures nor were there any reports of events, even if only potentially corrupting, determined by the conduct of the works .

Relations with the Public administration

GRI DISCLOSURE 201-4

Exprivia maintains close relations with the Public Administration. This is demonstrated by the size of the funds that the company receives to support internal research and development activities, in the form of non-repayable grants and subsidized loans.

In 2022, Exprivia SpA received (i) non-repayable grants for 3,083,622 euros against the €2,276,908 received in 2021) and no (ii) subsidized-rate loans (against the €110,182 received in 2021).

Exprivia Group: 96 Appearances in the Registers of Suppliers of Public Bodies in 2022.

In 2022, 46% of Exprivia's turnover regarded contracts executed directly or in the interest of public bodies; the figure is in line with the 39% recorded in 2021.

In 2022 Spegea scarl, as in the previous two years, is present in some Supplier Registers of Public Bodies (regional accreditation, Fondimpresa accreditation, Mepa, Empulia) and maintains with the Public Administration. In 2022, 34% of its turnover concerned training carried out with public funds (including the European Social Fund) compared to 55% of its turnover in 2021. Furthermore, in 2022 the training carried out directly in favor of the PA was equal to 3.7%, compared to 0.2% in 2021.

Methodological note

GRI 2-3 INFORMATION; GRI 2-4; GRI 2-5; GRI 2-14

This document is the "consolidated non-financial statement for the year 2022" of the Exprivia Group (also "the Group"), a group of companies whose parent company is Exprivia SpA (also "Exprivia"), a company listed on the Euronext market of Borsa Italiana, [XPR.MI]; represents the fifth Consolidated Non-Financial Statement, drawn up in compliance with Legislative Decree no. 254 (hereinafter also "legislative decree 254/2016" or "legislative decree 254/16"), in "Implementation of directive 2014/95/EU of the European Parliament and of the Council of 22 October 2014, amending the Directive 2013/34/EU as regards the disclosure of non-financial information and information on diversity by certain companies and certain large groups", which requires the presentation of a non-financial declaration by public interest entities (pursuant to article 16, paragraph 1, of the legislative decree January 27, 2010, no. 39) and specifically as a "company issuing securities admitted to trading on Italian and European Union regulated markets".

The "Consolidated non-financial statement for the year 2022" (briefly "Non-Financial Statement" or "DNF") reports on the activities of the Exprivia group carried out during the year. The document supplements and completes the Annual Financial Report and other documentation relating to the 2022 Group Consolidated Financial Statements (01.01.2022 – 12.31.2022) and is therefore prepared in compliance with the provisions of Legislative Decree 254/16. The drafting of the DNF involved several

transversal work teams with consequent phases of discussion with stakeholders.

The reporting perimeter in the "Environment, Health and Safety" chapter follows the following criterion: the corporate offices⁷ - both Italian and foreign - are considered significant and therefore included in the reporting perimeter of this Statement if they have a greater number of workstations or equal to 10. It was preferred to use the number of workstations rather than the number of employees, as consumption is directly linked to the personnel who work at the offices rather than to those who are hired at a site but work in the offices of the clients.

The conversion factors used to transform the different energy quantities into GJ are taken from the Defra database (UK Department for Environment, Food and Rural Affairs), indicating the conversion factors into GJ for the various energy vectors updated to 2022.

The emission factors used to calculate the CO₂ emissions reported in the NFS are as follows:

- ▶ **direct emissions**(scope 1): DEFRA 2022.
- ▶ **indirect emissions**(scope 2): for the electricity purchased from the electricity grid, the emission factors calculated using two approaches were used:
 - ▶ Location based approach: for Italy, the emission factors taken from the ISPRA 2022 Report, while for the Spanish office, emission factors taken from Terna International comparisons 2020;
 - ▶ Market based approach: for both Italy and Spain emission factors derived from the European Residual Mixes "AIB" (Updated 05.31.2021).

The NFS reports on issues relating to the fight against active and passive corruption, the environment, personnel management, social aspects and respect for human rights assessed as significant and material according to a specific and consolidated process, which takes into account the specific activities of the Group, illustrated in the document (see paragraph "Analysis of materiality in relation to the business").

For each thematic reporting area, evidence is given of the materiality of the topic with respect to the Group's activities, the risks associated with it, the policies, commitments and results obtained and monitored through indicators capable of representing management results.

The data and information in this NFS refer to events that occurred during 2022, deriving from the company's business activity, relevant on the basis of the materiality analysis and in compliance to Legislative Decree 254/16. They were collected and consolidated by the various reference functions, using extractions from the corporate information systems, with the coordination of a top manager directly reporting to of the company management.

In this regard, it is specified that the Group has adopted the indicators envisaged by the GRI Sustainability Reporting Standards (hereinafter "GRI Standards" or "GRI") updated by the Global Reporting Initiative on 5 October 2021 and in force from 1 January 2023, with the "WITH REFERENCE TO" approach. Reference to the GRI indicators can be found in the "GRI Bridging Table".

This NFS is subjected to "limited assurance" (according to the criteria indicated by the ISAE 3000 Revised standard) by the Independent Auditors BDO Italia SpA This activity concludes with the release of the "Report of the Independent Auditors" reported at the end of this document.

The Board of Directors of Exprivia approved the NFS on 15 March 2023. The NFS is published in the "Corporate Social Responsibility" section of the website of the parent company (www.exprivia.it).

⁷ The Trento, Lecce and Matera offices are excluded from the scope of analysis because they were closed during 2022 and Spegea because of the low significance of the related environmental aspects, the reduced number of workstations (about 5) and the non-significant indicators environmental (the workspaces used are shared and there are no specific consumption meters).

Contacts:



John Sebastian
Head of Strategy & Compliance
ir.exprivia@exprivia.com

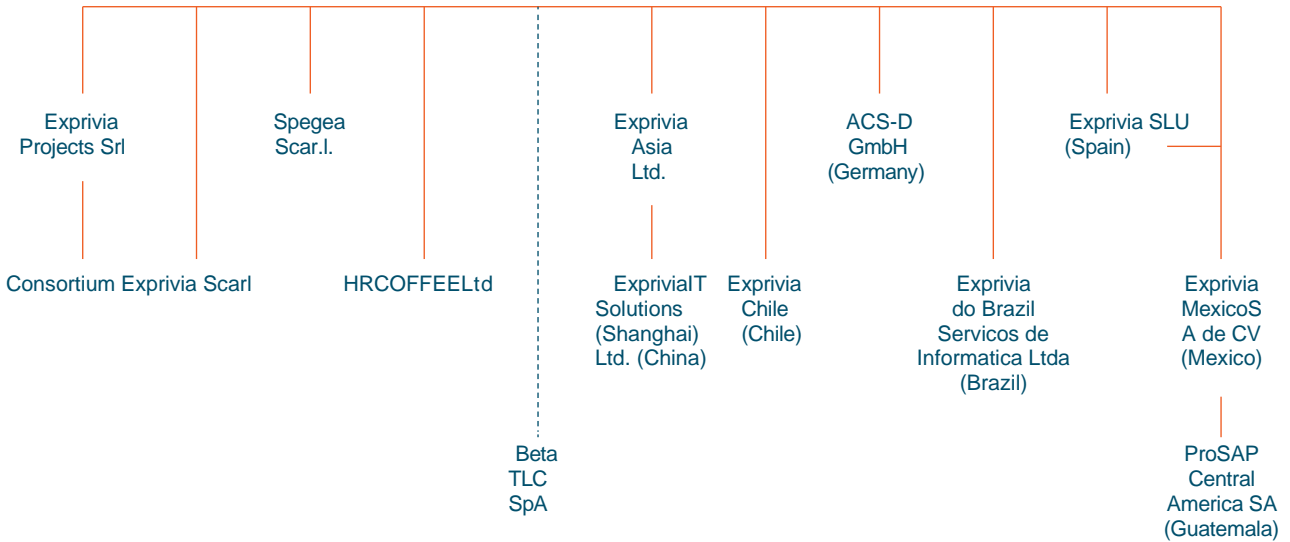


Alessia Furio
Corporate Communication & Strategy
Strategy, Communication & Investor Relations
alessia.furio@exprivia.com

Reporting perimeter

GRI DISCLOSURE 2-2

The scope of analysis and reporting for the purposes of Legislative Decree 254/16 includes for this year, unless otherwise specified, all the companies belonging to the Exprivia Group as shown below by the participation chart:



GRI bridging table

| | |
|-----------------------------|---|
| Staff (Italy+Abroad) | The Exprivia Group has reported the information cited in this GRI content index for the period 1.1.2022-31.12.2022 with reference to the GRI Standards. |
| GRI 1 | GRI 1 - Fundamental Principles - 2021 version |

| GRI SUSTAINABILITY REPORTING STANDARD | | REFERENCE PARAGRAPH AND NOTES | |
|---------------------------------------|------------------------------------|--|---|
| General disclosures | | | |
| GRI 2: Information general 2021 | 2-1 | Organizational details | Disclosure 2-1 (page 5); An international Group to enable digital transformation processes |
| | 2-2 | Entities included in the organization's sustainability reporting | Reporting perimeter |
| | 2-3 | Reporting period, frequency and contact point | Methodological note |
| | 2-4 | Information review | Methodological note |
| | 2-5 | External insurance | Methodological note; Auditor's report |
| | 2-6 | Activities, value chain and other business relationships | The markets; The relationship with customers; The supplier network |
| | 2-7 | Employees | The significant numbers of Exprivia people |
| | 2-9 | Governance structure and composition | Corporate Governance |
| | 2-10 | Appointment and selection of the highest governing body | Corporate Governance |
| | 2-11 | Chairman of the highest governing body | Corporate Governance |
| | 2-14 | Role of the highest governance body in sustainability reporting | Methodological note |
| | 2-15 | Conflicts of Interest | Corporate Governance |
| | 2-19 | Remuneration rules | Please refer to the Report on the remuneration policy and fees paid on the website www.exprivia.it |
| | 2-20 | Salary determination procedure | |
| | 2-22 | Sustainable Development Strategy Statement | Letter to stakeholders |
| | 2-23 | Policy commitment | Environment; Human rights; Work; Relations with the territories; Fight against corruption |
| | 2-24 | Integration of policy commitments | Impact analysis and management |
| | 2-26 | Mechanisms for requesting clarifications and raising concerns | Prevention of active and passive corruption |
| | 2-27 | Compliance and Laws and Regulations | Fair competition and respect for the law |
| 2-28 | Membership in associations | Management activities and results | |
| 2-29 | Approach to stakeholder engagement | Materiality analysis in relation to the business | |

GRI SUSTAINABILITY REPORTING STANDARD
PARAGRAPH REFERENCE AND NOTES
Material Topics

| | | | |
|---|--------------|--|---|
| GRI 3: Material topics 2021 | 3-1 | Process of determining material topics | Materiality analysis in relation to the business |
| | 3-2 | List of material topics | material topics |
| | 3-3 | Management of material issues | The material topics; Analysis and management of the impacts |
| Economic | | | |
| GRI 201: Performance economic 2017 | 201-4 | Financial assistance received from the government | Relations with the Public Administration |
| GRI 202: Presence on the 2017 market | 202-2 | Proportion of senior managers hired from the local community | Breakdown in relation to qualification |
| GRI 204: Procurement practices 2016 | 204-1 | Proportion of spending on local suppliers | Supply indicators in accordance with sustainability |
| GRI 205: Anti-corruption 2016 | 205-2 | Communication and training on anti-corruption policies and procedures | Business ethics training |
| | 205-3 | Confirmed incidents of corruption and actions taken | Internal controls |
| anti-competitive 2016 GRI 206: Behaviour | 206-1 | Lawsuits for anti-competitive behavior, antitrust and practices monopolistic | Fair competition and respect for the law |
| GRI 207: Taxes 2019 environmental | 207-1 | Approach to taxation | Tax Governance |
| | 207-2 | Fiscal governance, control and risk management | Tax Governance |
| GRI 303: Energy 2016 | 302-1 | Energy consumed indoors of the organization | Environment, surveys and consumption trends |
| GRI 302: Water and waste water 2018 | 303-4 | Drain of water | Downloads and refuse |
| GRI 305: 2016 Emissions | 305-1 | Direct GHG emissions (Scope 1) | Emissions of greenhouse gases |
| | 305-2 | Indirect GHG emissions from energy consumption (Scope 2) | Greenhouse gas emissions |
| | 305-3 | Other indirect GHG emissions (Scope 3) | Emissions of greenhouse gases |
| | 305-4 | Intensity of GHG emissions | of effect gasesgreenhouse |
| GRI 306: Waste 2020 | 306-3 | Waste producedEffluents and waste | |
| GRI 308: Environmental assessment of suppliers 2016 | 308-1 | New suppliers that have been evaluated using environmental criteria | Supply indicators in accordance with sustainability |

GRI SUSTAINABILITY REPORTING STANDARD
PARAGRAPH REFERENCE AND NOTES
Social

| GRI 401: Employment 2016 | 401-2 | Benefits for full-time and non-full-time employees are available to temporary employees temporary or part-time | CompanyWelfare |
|--|---------------|--|---|
| | 401-3 | Parental leave | Maternity law and protection |
| GRI 402: Relations between workers and management 2016 | 402-1 | Minimum notice period for operational changes | Applied employment contracts |
| | 403-1 | Occupational health and safety management system | Occupational health and safety |
| GRI 403: Occupational health and safety 2018 | 403-2 | Hazard identification, risk assessment and accident investigation | Occupational health and safety |
| | 403-3 | Occupational medicine services | Occupational health and safety |
| | 403-4 | Worker participation and consultation and communication on occupational health and safety | Occupational health and safety |
| | 403-5 | Worker training on occupational health and safety | Occupational health and safety |
| | 403-9 | Accidents at work | Accident indices |
| | 403-10 | Professional diseases | Accident indices |
| GRI 404: Training e education 2016 | 404-1 | Average hours of training per year per employee | Training |
| | 404-2 | Employee skills refresher programs and training programs transition assistance | Training |
| | 404-3 | Percentage of employees receiving regular performance reviews e of career development | Performance evaluation |
| GRI 405: Diversity and equal opportunities 2016 | 405-1 | Diversity in governing bodies and among employees | Breakdown in relation to qualification |
| GRI 414: Supplier Social Assessment 2016 | 414-1 | New suppliers that have been evaluated using social criteria | Supply indicators in accordance with sustainability |
| GRI 416: Customer health and safety 2017 | 416-2 | Incidents of non-compliance concerning impacts on the health and safety of products and services | Fair competition and respect for the law |
| GRI 417: Marketing and labeling 2016 | 417-3 | Cases of non-compliance regarding marketing communications | Fair competition and respect for the law |

Taxonomy table

| Economic activities (1) | Code(s) (2) | Associate turnover (3) | Share of turnover (4) | Criteria for substantial contribution | | | | | | | | | | Minimum guarantees obligations (17) | Share of expenses in taxonomy-aligned capex share, year N (18) | Taxonomy-aligned revenue share, year N (18) | Revenue share aligned to taxonomy, year N-1 (19) | Category (enabling activity) (20) | Category (transitional activity) (21) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-------------|------------------------|-----------------------|---------------------------------------|----------------------------------|-----------------------|-----------------------------------|----------------------------------|-----------------------|----------------------|---------------|----------------------------------|------------|-------------------------------------|--|---|--|-----------------------------------|---------------------------------------|------------|------------|------------|------------|------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | Water and resource efficiency (7) | Adaptation to climate change (8) | Change mitigation (9) | Water and resource efficiency (7) | Adaptation to climate change (8) | Change mitigation (9) | Circular economy (8) | Pollution (9) | Biodiversity and ecosystems (10) | Other (11) | | | | | | | Other (12) | Other (13) | Other (14) | Other (15) | Other (16) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10. ACTIVITY ELIGIBLE AT THE TAXONOMY | | | | | | | | | | | | | | | | | | | % | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A.1. Eco-sustainable activities (aligned with the taxonomy) | | | | | | | | | | | | | | | | | | | % | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Activity turnover environmentally sustainable (aligned with taxonomy) (A.1) | | €0.00 | 0% | | | | | | | | | | | | | | | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A.2. Activities eligible for the taxonomy but not environmentally sustainable (activities not aligned with the taxonomy) | | | | | | | | | | | | | | | | | | | % | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Programming, IT consultancy and activities connected | | 8.2 | €40,897,227 | 23% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Turnover of activities eligible for the taxonomy but not environmentally sustainable (activities not aligned with the taxonomy) (A.2) | | | €40,897,227 | 23% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total (A.1 + A.2) | | | €40,897,227 | 23% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| b. ACTIVITY NOT ELIGIBLE AT THE TAXONOMY | | | | | | | | | | | | | | | | | | | % | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Turnover from non-activities eligible for taxonomy (B) | | | €195,201,506 | 0.76776 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total (A+B) | | | €176,098,733 | 100% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Economic activities (1) | Code(s) (2) | Associate Capital Expenditures (3) | Share of capital expenditures (4) | Criteria for substantial contribution | | | | | | | | | | Minimum guarantees obligations (17) | Share of expenses in taxonomy-aligned capex share, year N (18) | Taxonomy-aligned capex share, year N-1 (19) | Category (enabling activity) (20) | Category (transitional activity) (21) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-------------|------------------------------------|-----------------------------------|---------------------------------------|----------------------------------|-----------------------|-----------------------------------|----------------------------------|-----------------------|----------------------|---------------|----------------------------------|------------|-------------------------------------|--|---|-----------------------------------|---------------------------------------|------------|------------|------------|------------|------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | Water and resource efficiency (7) | Adaptation to climate change (8) | Change mitigation (9) | Water and resource efficiency (7) | Adaptation to climate change (8) | Change mitigation (9) | Circular economy (8) | Pollution (9) | Biodiversity and ecosystems (10) | Other (11) | | | | | | Other (12) | Other (13) | Other (14) | Other (15) | Other (16) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10. ACTIVITY ELIGIBLE AT THE TAXONOMY | | | | | | | | | | | | | | | | | | | % | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A.1. Eco-sustainable activities (aligned with taxonomy) | | | | | | | | | | | | | | | | | | | % | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital expenditures of environmentally sustainable activities (aligned with taxonomy) (A.1) | | €0.00 | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A.2. Activities eligible for the taxonomy but not environmentally sustainable (activities not aligned with the taxonomy) | | | | | | | | | | | | | | | | | | | % | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Programming, IT consultancy and activities connected | | 8.2 | €39,217 | 2% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital expenditure of eligible assets to the taxonomy but not environmentally sustainable (activities not aligned with the taxonomy) (A.2) | | | €39,217 | 2% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total (A.1 + A.2) | | | €39,217 | 2% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. ACTIVITIES NOT ELIGIBLE FOR TAXONOMY | | | | | | | | | | | | | | | | | | | % | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Expenses in capital account of non assets eligible for taxonomy (B) | | | €2,035,371 | 98% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total (A+B) | | | €2,074,588 | 100% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Activity cheap (1) | Code(s) (2) | Expense share in total expenditure (3) | Expense share (4) | Criteria for contributions substantial | | | | | | | | | | Minimum guarantees obligations (17) | Taxonomy-aligned share of operating expenses, year N (18) | Taxonomy-aligned share of operating expenses, year N-1 (19) | Category (enabling activity) (20) | Category (transitional activity) (21) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|-------------|--|-------------------|--|----------------------------------|-----------------------|-----------------------------------|----------------------------------|-----------------------|----------------------|---------------|----------------------------------|------------|-------------------------------------|---|---|-----------------------------------|---------------------------------------|------------|------------|------------|------------|------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | Water and resource efficiency (7) | Adaptation to climate change (8) | Change mitigation (9) | Water and resource efficiency (7) | Adaptation to climate change (8) | Change mitigation (9) | Circular economy (8) | Pollution (9) | Biodiversity and ecosystems (10) | Other (11) | | | | | | Other (12) | Other (13) | Other (14) | Other (15) | Other (16) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10. ACTIVITY ELIGIBLE AT THE TAXONOMY | | | | | | | | | | | | | | | | | | | % | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A.1. Eco-sustainable activities (aligned with taxonomy) | | | | | | | | | | | | | | | | | | | % | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Operating expenses of environmentally sustainable activities (aligned with taxonomy) (A.1) | | | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A.2. Activity eligible for taxonomy but Not environmentally sustainable (activities Not aligned at the taxonomy) | | | | | | | | | | | | | | | | | | | % | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Programming, IT consultancy and business connected | | 8.2 | 0.00€ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Operating expenses of eligible activities taxonomy but not environmentally sustainable (non-sustainable activity taxonomy-aligned) (A.2) | | | 0.00€ | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total (A.1 + A.2) | | | 0.00€ | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. ACTIVITY NOT ELIGIBLE AT THE TAXONOMY | | | | | | | | | | | | | | | | | | | % | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Operating expenses from the activity Not eligible for taxonomy (B) | | | 0.00€ | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total (A+B) | | | 0.00€ | 0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

expri^{via}ia

EXPRIVIA S.p.A.

Relazione della società di revisione
indipendente sulla dichiarazione
consolidata di carattere non finanziario
ai sensi dell'art. 3, c. 10, d.lgs. 254/2016
e dell'art. 5 regolamento CONSOB adottato
con delibera n. 20267 del gennaio 2018

Protocollo RC082682022BD1098

Relazione della società di revisione indipendente

sulla dichiarazione consolidata di carattere non finanziario ai sensi dell'art. 3, c. 10, d.lgs. 254/2016 e dell'art. 5 regolamento CONSOB adottato con delibera n. 20267 del gennaio 2018

Al Consiglio di Amministrazione di EXPRIVIA S.p.A.

Ai sensi dell'articolo 3, comma 10, del Decreto Legislativo 30 dicembre 2016, n. 254 (di seguito "Decreto") e dell'articolo 5 del Regolamento CONSOB n. 20267/2018, siamo stati incaricati di effettuare l'esame limitato ("*limited assurance engagement*") della dichiarazione consolidata di carattere non finanziario di Exprivia S.p.A. e sue controllate (di seguito il "Gruppo") relativa all'esercizio chiuso al 31 dicembre 2022 predisposta ex art. 4 Decreto, e approvata dal Consiglio di Amministrazione in data 15 marzo 2023 (di seguito "DNF").

L'esame limitato da noi svolto non si estende alle informazioni contenute nel paragrafo "*Tassonomia Reg.852/2020*" della DNF, richiesta dall'art.8 del Regolamento europeo 2020/852.

Responsabilità degli Amministratori e del Collegio Sindacale per la DNF

Gli Amministratori sono responsabili per la redazione della DNF in conformità a quanto richiesto dagli articoli 3 e 4 del Decreto e ai "Global Reporting Initiative Sustainability Reporting Standards" definiti dalla GRI - Global Reporting Initiative (di seguito "GRI Standards") da essi individuati come standard di riferimento per la rendicontazione.

Gli Amministratori sono altresì responsabili, nei termini previsti dalla legge, per quella parte del controllo interno da essi ritenuta necessaria al fine di consentire la redazione di una DNF che non contenga errori significativi dovuti a frodi o a comportamenti o eventi non intenzionali.

Gli Amministratori sono responsabili, inoltre, per l'individuazione del contenuto della DNF, nell'ambito dei temi menzionati nell'articolo 3, comma 1, del Decreto, tenuto conto delle attività e delle caratteristiche del Gruppo e nella misura necessaria ad assicurare la comprensione dell'attività del Gruppo, del suo andamento, dei suoi risultati e dell'impatto dallo stesso prodotti.

Gli Amministratori sono infine responsabili per la definizione del modello aziendale di gestione e organizzazione dell'attività del Gruppo, nonché, con riferimento ai temi individuati e riportati nella DNF, per le politiche praticate dal Gruppo e per l'individuazione e la gestione dei rischi generati o subiti dallo stesso.

Il Collegio Sindacale ha la responsabilità della vigilanza, nei termini previsti dalla legge, sull'osservanza delle disposizioni stabilite nel Decreto.

Indipendenza della società di revisione e controllo della qualità

Siamo indipendenti in conformità ai principi in materia di etica e di indipendenza del *Code of Ethics for Professional Accountants* emesso dall'*International Ethics Standards Board for Accountants*, basato su principi fondamentali di integrità, obiettività, competenza e diligenza professionale, riservatezza e comportamento professionale. La nostra società di revisione applica l'*International Standard on Quality Control 1 (ISQC Italia 1)* e, di conseguenza, mantiene un sistema di controllo qualità che include direttive e procedure documentate sulla conformità ai principi etici, ai principi professionali e alle disposizioni di legge e dei regolamenti applicabili.

Responsabilità della società di revisione

È nostra la responsabilità di esprimere, sulla base delle procedure svolte, una conclusione circa la conformità della DNF rispetto a quanto richiesto dal Decreto e dai GRI Standards. Il nostro lavoro è stato svolto secondo quanto previsto dal principio “*International Standard on Assurance Engagements ISAE 3000 (Revised) - Assurance Engagements Other than Audits or Reviews of Historical Financial Information*” (di seguito “*ISAE 3000 Revised*”), emanato dall’*International Auditing and Assurance Standards Board (IAASB)* per gli incarichi *limited assurance*. Tale principio richiede la pianificazione e lo svolgimento di procedure al fine di acquisire un livello di sicurezza limitato che la DNF non contenga errori significativi. Pertanto, il nostro esame ha comportato un’estensione di lavoro inferiore a quella necessaria per lo svolgimento di un esame completo secondo l’ISAE 3000 Revised (“*reasonable assurance engagement*”) e, conseguentemente, non ci consente di avere la sicurezza di essere venuti a conoscenza di tutti i fatti e le circostanze significativi che potrebbero essere identificati con lo svolgimento di tale esame.

Le procedure svolte sulla DNF si sono basate sul nostro giudizio professionale e hanno compreso colloqui, prevalentemente con il personale della società responsabile per la predisposizione delle informazioni presentate nella DNF, nonché analisi di documenti, ricalcoli ed altre procedure volte all’acquisizione di evidenze ritenute utili.

In particolare, abbiamo svolto le seguenti procedure:

1. analisi dei temi rilevanti in relazione alle attività ed alle caratteristiche dell’impresa rendicontati nella DNF, al fine di valutare la ragionevolezza del processo di selezione seguito alla luce di quanto previsto dall’art. 3 del Decreto e tenendo presente lo standard di rendicontazione utilizzato;
2. analisi e valutazione dei criteri di identificazione del perimetro di consolidamento, al fine di riscontrarne la conformità a quanto previsto dal Decreto;
3. comparazione tra i dati e le informazioni di carattere economico-finanziario incluse nella DNF ed i dati e le informazioni inclusi nel Bilancio Consolidato del Gruppo Exprivia;
4. comprensione dei seguenti aspetti:
 - modello aziendale di gestione e organizzazione dell’attività del Gruppo, con riferimento alla gestione dei temi indicati nell’art. 3 del Decreto;
 - politiche praticate dall’impresa connesse ai temi indicati nell’art. 3 del Decreto, risultati conseguiti e relativi indicatori fondamentali di prestazione;
 - principali rischi, generati o subiti connessi ai temi indicati nell’art. 3 del Decreto.

Relativamente a tali aspetti sono stati effettuati inoltre i riscontri con le informazioni contenute nella DNF e effettuate le verifiche descritte nel successivo punto 5, lett. a).

5. comprensione dei processi che sottendono alla generazione, rilevazione e gestione delle informazioni qualitative e quantitative significative incluse nella DNF. In particolare, abbiamo svolto interviste e discussioni con il personale della Direzione di Exprivia S.p.A. e abbiamo svolto limitate verifiche documentali, al fine di raccogliere informazioni circa i processi e le procedure che supportano la raccolta, l’aggregazione, l’elaborazione e la trasmissione dei dati e delle informazioni di carattere non finanziario alla funzione responsabile della predisposizione della DNF.

Inoltre, per le informazioni significative, tenuto conto delle attività e delle caratteristiche del Gruppo:

- a livello di Capogruppo,
 - a) con riferimento alle informazioni qualitative contenute nella DNF, e in particolare a modello aziendale, politiche praticate e principali rischi, abbiamo effettuato interviste

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- e acquisito documentazione di supporto per verificarne la coerenza con le evidenze disponibili;
- b) con riferimento alle informazioni quantitative, abbiamo svolto sia procedure analitiche che limitate verifiche per accertare su base campionaria la corretta aggregazione dei dati.
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Conclusioni

Sulla base del lavoro svolto, non sono pervenuti alla nostra attenzione elementi che ci facciano ritenere che la DNF del Gruppo Exprivia relativa all'esercizio chiuso al 31 dicembre 2022 non sia stata redatta, in tutti gli aspetti significativi, in conformità a quanto richiesto dagli articoli 3 e 4 del Decreto e dai GRI Standards.

Le nostre conclusioni sulla DNF del Gruppo Exprivia non si estendono alle informazioni contenute nel paragrafo "*Tassonomia Reg.852/2020*" della stessa, richieste dall'art.8 del Regolamento europeo 2020/852.

Bari, 30 marzo 2023

BDO Italia S.p.A.

Francesco Demonte
Socio