



TECHNOPROBE



CONSOLIDATED NON-FINANCIAL STATEMENT 2023

CONSOLIDATED NON-FINANCIAL STATEMENT 2023

pursuant to legislative decree 30 December 2016, n. 254

Courtesy translation

This document has been translated into English from the Italian original solely for the convenience of international readers.

In case of discrepancy between the Italian language original text and the English language translation, the Italian version shall prevail.

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Letter to Stakeholders

At Technoprobe, the commitment to sustainability must be concrete and measurable.

We experience this commitment as a growth path that will allow us to develop ever greater awareness and responsibility in all ESG areas.

We started measuring ourselves and evaluating our impact in 2019 and, on a voluntary basis, we have drawn up our Sustainability Report annually since 2021.

Today, as a company listed on the stock exchange, with a strong sense of responsibility towards our customers, suppliers, employees, shareholders, institutions and our community, we refer to our Consolidated Non-Financial Statement as a document of great strategic relevance.

For the first year our Statement refers to Technoprobe Group, reflecting our business objectives and our global action also in the field of sustainability.

This is confirmation of our continuous growth path towards a unique, mature, broad and concrete ESG strategy.

Sustainability performances which must therefore continue to be manageable, oriented towards climate neutrality, to a positive social impact and to a governance inspired by ethical criteria.

Cristiano Crippa

Roberto Crippa

Stefano Felici

Cernusco Lombardone, 14 March 2024

For the Board of Directors

PRESIDENT

Crippa Cristiano Alessandro

Technoprobe. Innovation begins with us.

Developing solutions to bring today's technological world to life and design the one of tomorrow

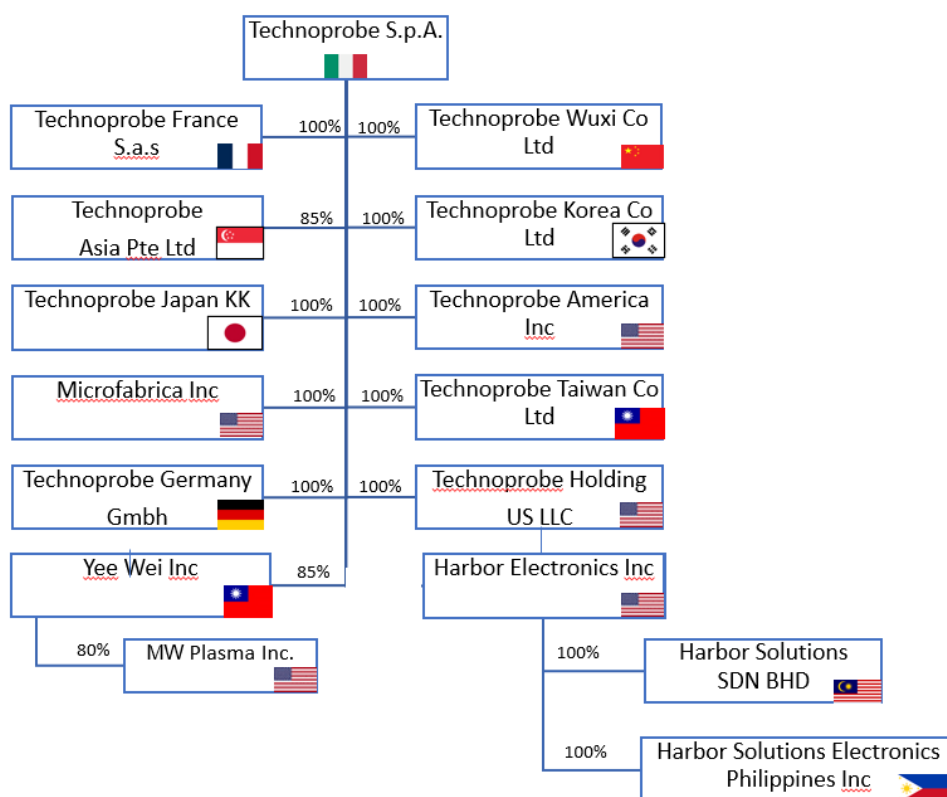
Technoprobe is a leading company in the semiconductor and microelectronics sector, specialized in the design, development and production of probe cards, completely customized high-tech devices that allow the largest manufacturers to test the functioning of chips during their production process.

These are technological projects and solutions that guarantee the functioning of the devices that are the heart of today's technological world: from computers to smartphones, from 5G to the Internet of Things, from home automation to automotive.

Technoprobe, the only Italian manufacturer of probe cards, is a global reality with 21 offices including 4 research centers located throughout the world.

Cernusco Lombardone (LC), a municipality on the outskirts of Milan, is the Group's main production center and extends over a covered area of approximately 18,000 m². Added to this are two other production plants in Italy: the first of approximately 3,000 m² in Agrate (MB), and the second of approximately 5,000 m² in Osnago (LC). Also in Italy, in 2022, a Design Center was also opened in Sicily, in Catania and in 2023 new offices in Vimercate. Finally, the Group is made up of 16 other companies at an international level, distributed across Europe (France, Germany), Asia (South Korea, China, Japan, Philippines, Singapore, Taiwan, Malaysia) and North America (California and North Carolina), which also includes the Harbor Electronics and MW Plasma locations acquired during 2023.

The image below details the individual companies belonging to the Technoprobe Group controlled directly or indirectly by Technoprobe SpA



This Consolidated Non-Financial Statement (hereinafter "NFS" or "the Statement" or "the Document") includes the data of the companies of the Technoprobe Group that have been identified as relevant, in consideration of:

- i) number of employees
- ii) production processes with direct impact on ESG issues:

| Company | Performed activity |
|--|--|
| Technoprobe SpA | Research, Development, Design, Production, Commercial and After-sales Services |
| Technoprobe America Inc. | Commercial and After-sales Services |
| Technoprobe Taiwan Co. Ltd. | Production, Commercial Services and After-sales |
| Technoprobe Korea Co. Ltd. | Production, Commercial Services and After-sales |
| Microfabrica Inc. | Research, Development, Production, Commercial Services |
| Technoprobe Asia Pte. Ltd. | Production, Commercial Services and After-sales |
| Technoprobe Asia Pte. Ltd – Philippines Branch | Production, Commercial Services and After-sales |
| YeeWei Inc. | Research, Development and Production |
| Harbor Electronics Inc. | Design and Production |

1. Technoprobe: a history of innovations

1.1 The birth of Technoprobe

The birth of Technoprobe has origins that date back well before the formal years of the company's establishment and all reside in the genius and great entrepreneurial spirit of its founder Giuseppe Crippa.

For his entire career, which saw him grow and establish himself in a large company like STMicroelectronics, Giuseppe Crippa lived with a strong desire to open his own business and give vent to his technical and entrepreneurial flair. It is only his love for his work that holds him back and leads him to postpone starting his own business until the last few years before retirement.

In fact, it was in 1989 that, with the help of his son Cristiano, a small business took shape for the production of probes intended for the probe card market, the probe cards used for testing chips (then technologically very immature and produced only in the United States).

After a few years, the activity intensifies and in 1993 in the family home, between the garage and the attic, Giuseppe and Cristiano with the administrative help of Giuseppe's wife, Mariarosa Lavelli, and two first employees began to give a first shape structured to the company.

In 1996 Giuseppe Crippa retired and was able to dedicate himself full time to all the technological aspects of the company while Cristiano gave great impetus to commercial development.

The spaces in the family home were no longer sufficient, so in 1997 the company purchased its first building in Cernusco Lombardone (LC) and moved there with around 10 employees, creating the first nucleus of the company headquarters which would gradually expand over the years. subsequent ones.

From the early 2000s, in addition to expanding in Italy, the company also began to open its first international offices to be close to customers: first in France, then Singapore and since 2007 in the United States.

The management of the American headquarters is entrusted to Giuseppe's nephew, Stefano Felici, who in previous years had accompanied his uncle on the entire technological front and subsequently became the strategic figure close to customers on American soil.

Meanwhile, Technoprobe continues to evolve its technological solutions in the world of probe cards: EPOXY technology was followed in 2007 by the first probes with VERTICAL MEMS technology and in 2011 by the proprietary TPEG™ MEMS technology, which will become the new industrial standard for wafer testing. This important development will lead Technoprobe to great growth, with increasingly important turnover and patent portfolio, as well as several employees which, in Italy alone, will go from 129 in 2011 to 1300 ten years later.

Year after year, the most important brands in the world of microelectronics become customers of Technoprobe, which gains increasingly significant shares of the market to the point of becoming among the top producers of probe cards in the world and winning several awards as best supplier.

Branches are opened in the Philippines, Korea, Taiwan, Japan, China as well as new large industrial buildings in Italy, which remains the country where the Crippa family decides to keep not only the headquarters, all the planning and production activities R&D but also almost all of the production,

both to always maintain the Italian character of the company and the strong link with its territory but also to safeguard and protect its patents.

Meanwhile, since 2002, Giuseppe's youngest son, Roberto, joins the family group and quickly takes over the management of the entire Technoprobe Italia, giving a strong imprint to the company with his own managerial vision, in full harmony with his father, brother and cousin.

In the years of the Covid-19 pandemic, Technoprobe more than doubles the number of its employees and at the same time puts itself at the service of its community, opening at its own expense and in its own spaces, the first company in Italy to do so, a vaccination hub for the vaccination campaign. mass vaccination.

Between 2021 and 2022 Technoprobe will expand further by opening new offices in Agrate (MB), Osnago (LC) and a design center in Catania.

2022 is also the year of entry into the stock market. In fact, 15 February 2022 is the first day of listing of Technoprobe on the Euronext Growth Milan market. This will be followed on 2 May 2023 by the move to the main market Euronext Milan with the aim of increasing visibility on the financial markets, guaranteeing the necessary support for the Group's expansion.

In August 2023 Technoprobe completes the acquisition of Harbor Electronics Inc., a US-based company and leader in the production of advanced printed circuit boards for testing systems for the main semiconductor manufacturers.

In September 2023 Technoprobe opens its fifth Italian headquarters in Vimercate, in the province of Monza and Brianza. The headquarters hosts around 150 people and has a conference-course room with around 90 seats and 5 meeting rooms.

In November 2023 Technoprobe, T-Plus SpA ("T-Plus") and Teradyne Inc. ("Teradyne"), a leading company in the design and manufacturing of automated testing systems, signed a binding agreement for a joint operation, which provides :

- the acquisition by Technoprobe of the Device Interface Solutions (DIS) division from Teradyne, with the aim of strengthening its skills in the Printed Circuit Boards and high-performance interfaces market and consolidating the vertical integration process of its own business;
- the acquisition by Teradyne of a 10% stake in Technoprobe SpA through the subscription of newly issued shares of Technoprobe equal to an 8% stake and the acquisition of 2% shares from T-Plus.

In December 2023, Technoprobe acquired, through its subsidiary Yee Wei Inc., 80% of the share capital of MW Plasma Inc, a company that carries out the design and construction of microwave systems for chemical vapor deposition.

1.2 Timeline

1996

The birth of Technoprobe

Technoprobe was born in 1993 between the garage and the attic of the Crippa family's house in Merate (LC), but grew quickly and immediately became known as a company that designs and produces highly complex probe boards for the rapidly growing microelectronic market.

Technoprobe was officially founded near Milan, Italy in 1996.

1997

Opening of the first headquarters in Cernusco Lombardone

Technoprobe purchases a first building in Cernusco Lombardone (LC) and moves there with around 10 employees, creating the first nucleus of the company headquarters.

2000

Delivery of the first Vertical Probe Head

Technoprobe creates its first Vertical Probe Head (PH), an innovative technology in the probe card field.

2001

Technoprobe France

Technoprobe's first expansion outside of Italy is Technoprobe France based in Rousset, Provence, Southern France.

2003

Technoprobe Singapore

As the Asia-Pacific region becomes increasingly strategic for the microelectronics industry, Technoprobe takes the opportunity to establish a new manufacturing facility and service center in Singapore. Technoprobe Singapore has around 120 employees at the end of 2022.

2007

The first probe card with VERTICAL MEMS technology ever sold on the market

Technoprobe was awarded "Most Innovative Technology" at the Semiconductor Wafer Test Conference (SWTest) in San Diego (CA) in 2007 for presenting a revolutionary manufacturing approach for PH construction, based on MEMS needles assembled in a vertical configuration.

Technoprobe America

The expansion into the United States, a primary market for technological research and development, marks a significant turning point in Technoprobe's history. Technoprobe America is founded in San José, California, to serve the largest semiconductor industry based in Silicon Valley.

2010**Technoprobe Philippines**

Technoprobe began its activities in the Philippines, with a staff initially made up of 15 people which would become more than 250 in the following years.

2011**The expansion of Technoprobe Italia begins**

Faced with growing market demand, Technoprobe starts the construction of a new building which will be completed in 2013. An intervention that adds over 4,000 m² to the production plant and office areas.

TPEG™ MEMS

The search for new innovative solutions for PH production results in TPEG™ MEMS, Technoprobe's proprietary product that will become the new industry standard for ultra-small field wafer probing.

2015**Technoprobe Korea**

Technoprobe Korea is founded: in addition to the production plant, the new headquarters offers assistance for Korean customers.

2017**New Technoprobe Italia factory**

A new factory is built in Cernusco Lombardone. It stands next to the current building and adds 7,000 m² to the production areas and offices.

2018**Technoprobe Japan**

Technoprobe Japan is established with a design and service center to serve the Japanese market.

2019**Technoprobe acquires Microfabrica**

Technoprobe acquires Microfabrica Inc., a company active in the production of probes with additive microscale technology. Microfabrica specializes in the creation of microcomponents in various sectors (semiconductors, aerospace and biomedical) and is the owner of a process that allows the creation of microcomponents in composite materials with extremely complex geometries.

New Technoprobe repair center in Taiwan

In order to expand its presence in Asia and the Pacific, Technoprobe inaugurates a service center to provide support to the Asian market.

Technoprobe China

Inaugurates the headquarters in China to serve the largest market in the world locally.

Second world producer of probe cards

Technoprobe becomes the world's second largest producer of probe cards.

2021

TPI Agrate

A new 3,500 m² building opens in Agrate Brianza with the function of both a research and development center for Microfabrica technologies.

TPI 5 and Technoprobe anti Covid-19 vaccination hub

A large new building is built in Cernusco Lombardone: TPI5. Due to the pandemic emergency, Technoprobe decides to temporarily convert the space into a hub for mass vaccination against Covid-19 in collaboration with ASST Lecco and ATS Brianza. It is the first company in Italy to open an internal vaccination hub for everyone. In a space of 4,300 m², 160,000 doses of vaccine were administered to the local population over the course of 6 months.

2022

Listing on the stock exchange

February 15, 2022 represents the first day of trading of Technoprobe shares on the Euronext Growth Milan market, a multilateral trading system organized and managed by Borsa Italiana SpA dedicated to dynamic and competitive SMEs with high growth potential.

Opening of Technoprobe Catania

Technoprobe inaugurates its fourth Italian headquarters - the first outside Lombardy - in the "Etna Valley" of Catania. This is a new 500m² Design Center to enhance the activities of the teams that design the company's technological solutions.

World's leading manufacturer of probe cards

In 2022 Technoprobe becomes the world's first manufacturer of probe cards.

2023

Transfer to the Euronext Milan market

On 2 May 2023 Technoprobe finalizes the transition to the Euronext Milan market, with the aim of increasing visibility on the financial markets by guaranteeing the necessary support for the Group's expansion.

Acquisition of Harbor Electronics Inc.

On August 8, 2023, Technoprobe completes the acquisition of Harbor Electronics Inc., a company founded in the 1980s in Santa Clara, California, a leader in the production of advanced printed circuit boards for testing systems for the main semiconductor manufacturers. Harbor has around 180 employees, is based in the United States (with 2 factories in California – Santa Clara and Fremont) and 2 design centers in Malaysia and the Philippines.

Opening of Technoprobe Vimercate

In September 2023 Technoprobe inaugurates its fifth Italian headquarters in Vimercate, in the province of Monza and Brianza. The offices, completely new and very modern, host around 150 people in an open space environment. The headquarters also has a conference and course room with a capacity of approximately 90 seats, as well as 5 meeting rooms. Thanks to its large spaces, Technoprobe Vimercate is also the location for corporate training.

Binding agreement with Teradyne for a joint operation

On November 8, 2023, Technoprobe, T-Plus SpA (“T-Plus”) and Teradyne Inc. (“Teradyne”), a leading designer and manufacturer of automated testing systems, signed a binding agreement for a joint operation, which involves the acquisition by Technoprobe of the Device Interface Solutions (DIS) division from Teradyne and the acquisition by Teradyne of a 10% stake in Technoprobe SpA

Acquisition of MW Plasma

On 18 December 2023, the Technoprobe Group acquired, through its subsidiary Yee Wei Inc., 80% of the share capital of MW Plasma Inc, a company that carries out the design and construction of microwave systems for chemical deposition from steam, through which components in precious materials, mainly gems, can be created starting from a mixture of hydrocarbon gases.

1.3 Manifesto

The quality

Customer satisfaction

Ensuring customer satisfaction and product quality are the founding values of Technoprobe and the fulcrum of the Group's strategic vision.

To this end, the relationship with the customer plays a particularly important role: the high level of customization of the probe card and the technological complexity inherent in it make our customers true partners in the product design phase.

The Group's constant commitment is therefore to maintain high product quality by satisfying customer needs and expectations.

Technoprobe quality

Quality in Technoprobe has an all-encompassing meaning: it is not just about the satisfaction of the end customer, but everyone in the company, within their processes, has a customer to satisfy.

Quality is not a structure but a culture

Quality is made by those who work. Each function is responsible for the quality of its work, everyone must have in mind the recipient of their output, identify the root causes of defects and implement corrective and preventive actions with the aim of not compromising quality.

People

The key to success

Technoprobe considers people the key to its success: the objective of developing resources is to develop their capabilities and promote the search for perfection.

To this end, Technoprobe invests in training, promoting and rewarding proactive behaviour at all levels.

Respect for dignity

Technoprobe respects the dignity, privacy and personal rights of every individual, fighting all forms of discrimination based on origin, nationality, religion, race, gender, age and sexual orientation and requires equal respect from all its employees.

Every worker can find in the HR function an appropriate reference with which to deal with any need.

Staff health and safety

Physical and psychological health and safety are considered fundamental and are the subject of continuous attention and improvement.

Ethics

Compliance with laws, rules and regulations

Technoprobe pursues compliance of its activities with all laws and regulations, on which it never compromises.

Honesty

Technoprobe requires honest behavior from its employees; no gift can be accepted or offered in relation to one's professional activity.

Confidential information

All company information that is not in the public domain is considered confidential; all employees are required to ensure confidentiality.

Likewise, Technoprobe considers third-party information of which it becomes aware in the course of business to be confidential, of whatever nature.

Competition

Technoprobe conducts its business based on fair competition.

The responsibility

Organization and management of processes

Technoprobe manages its organization and monitors its processes to constantly identify inefficiencies and plan improvements.

Particular attention is dedicated to the analysis of "Non-Conformities", especially when they derive from customer reports.

Corporate responsibility

Technoprobe is convinced that corporate responsibility also means respect, protection and improvement of the environment in which it operates.

Production processes and systems are constantly reviewed to identify all possible improvements that reduce environmental impact.

Charity projects

Technoprobe recognizes the importance of its role in the community and is therefore committed to developing charitable projects.

Code of Business Conduct

The same vision and responsibility for quality, ethics, people, environment and community is formally expressed in the Corporate Code of Conduct, the signature of which is required of all commercial partners, starting with suppliers. All employees are required to explicitly accept the internal regulations, which summarize the salient points of the Code.

1.4 Awards and recognitions

Some of the awards obtained by Technoprobe in recent years.

TSMC “Excellent Performance Award 2020”

In 2021 Technoprobe was awarded with the important honor given to the suppliers who stood out most in supporting TSMC's business during 2020. The award was awarded in the "Excellent Production Support" category.

Intel “Preferred Quality Supplier Award 2020”

In 2021 Intel rewards Technoprobe with the "Preferred Quality Supplier 2020. The award is given by Intel to the supplier who best stood out in 2020 "in the pursuit of excellence through continuous improvement, in impeccable compliance with commitments and in continuous research and innovation”.

Intel's 2022 EPIC Distinguished Supplier Award

Technoprobe earned one of only 26 Distinguished Awards in Intel's global supply chain.

The Intel EPIC Distinguished Supplier Award recognizes a consistent level of performance excellence across all performance domains. Of Intel's thousands of suppliers worldwide, only a few hundred qualify to participate in the EPIC Supplier Program. The EPIC Distinguished Award is the second highest honor a vendor can earn. As of 2022, only 26 suppliers in Intel's global supply chain have earned this award.

Intel's 2023 EPIC Distinguished Supplier Award

The award recognizes a consistent level of performance excellence across all performance areas. Of Intel's thousands of suppliers worldwide, only a few hundred qualify to participate in the EPIC Supplier Program. The EPIC Distinguished Award is the second highest honor an Intel supplier can earn. As of 2023, only 22 suppliers in Intel's supply chain have achieved this recognition.

TechInsights' THE BEST and RANKED 1st 2023 Awards

For the sixth consecutive year (2018-2023), Technoprobe is the highest-rated Probe Card manufacturer in TechInsights' customer satisfaction survey results, winning TechInsights' THE BEST and RANKED 1st 2023 awards in the Test Subsystems Supplier category.

Allegro Microsystems 2023 supplier excellence award

Technoprobe Asia PTE LTD was recognized as one of the top suppliers outperforming in quality and delivery during Allegro Microsystems' Supplier Day 2023 on 18 October 2023.

Customer Satisfaction – TechInsights 2018 - 2023

From 2018 to 2023, for six consecutive years, Technoprobe is the highest rated probe card supplier in TechInsights' customer satisfaction survey, winning TechInsights' THE BEST and RANKED 1st 2022 awards in the Test Subsystems Supplier category.

Equita Award 2023

EQUITA, the main independent investment bank in Italy, has rewarded the best operations of 2022 carried out on the Italian capital markets with the award of the "Award for the best strategy for using the capital market". Technoprobe was awarded in the "Fund raising on the stock market" category.

Felix Industry Award – year 2023

In March, Technoprobe won the Industria Felix Award, an important recognition awarded to entrepreneurial excellence in each region based on objective criteria such as competitive management performance and financial reliability.

On this occasion, Technoprobe was awarded the high financial statement honor, recognizing the Company as the best large enterprise for Cerved management performance and financial reliability for the 2021 fiscal year.

1.5 Governance

Technoprobe's Corporate Governance is based on the principles of correct and transparent management of business activities, to which the information flows between the corporate control bodies and the internal control and risk management system also contribute. The main corporate bodies are the Shareholders' Meeting, the Board of Directors with the related board committees, and the Board of Statutory Auditors). The legal auditing of the financial statements of Technoprobe SpA and the consolidated financial statements of the Group is entrusted to the auditing firm PricewaterhouseCoopers SpA.

The Board of Directors plays a central role within the Governance System, as it is assigned the functions and responsibility of determining the strategic and organizational directions of the Company, as well as ensuring that the latter operates in compliance with the laws and of the regulations.

The Board of Directors in office was appointed by resolution of the Shareholders' Meeting of 14 December 2021 and reached its current composition following the resolutions of the Company's Meetings held on 29 April 2022 and 6 April 2023.

It is made up of 7 members, of which 3 executive directors and 4 non-executive and independent directors, and will remain in charge until the date of the meeting to approve the financial statements as of 31 December 2023. In order to guarantee the execution of his functions effectively and efficiently, it is assisted in its activities by 3 Board Committees:

- Control and Risk Committee;
- Related Party Transactions Committee;
- Appointments and Remuneration Committee.

All material issues in the economic, environmental and social fields, as well as the approval of Technoprobe's NFS, are the responsibility of the Board of Directors as the highest governance body of the Group.

The tables below show the breakdown of the members of the Board of Directors by gender and age groups.

| Diversity of governing bodies | UdM | 2023 | | 2022 | | 2021 | |
|--|-----|----------|-------------|----------|-------------|----------|-------------|
| | | n. | % | n. | % | n. | % |
| Total members of the governing bodies | n. | 7 | 100% | 5 | 100% | 5 | 100% |
| <i>Men</i> | n. | 5 | 71% | 4 | 80% | 4 | 80% |
| <i>Women</i> | n. | 2 | 29% | 1 | 20% | 1 | 20% |
| <i>< 30 years</i> | n. | - | 0% | - | 0% | - | 0% |
| <i>30 ≤ x ≤ 50 years</i> | n. | 2 | 29% | 1 | 20% | 2 | 40% |
| <i>> 50 years</i> | n. | 5 | 71% | 4 | 80% | 3 | 60% |

The appointment of the members of the Board of Directors is carried out on the basis of lists of candidates pursuant to article 19 of the Technoprobe Articles of Association, which regulates the methods of appointment and selection of the Board of Directors, establishing that the members of

the Board are appointed for a period of three financial years and can be re-elected. Their office expires on the date of the Assembly for the approval of the budget for the last financial year. All directors must possess the requirements of professionalism, integrity and independence, to the extent and within the terms established by the legislation and regulations in force pro tempore.

The appointment takes place on the basis of lists of candidates, applying list voting only for the appointment of the entire Board; shareholders who hold a share equal to or greater than that established by CONSOB can present a list. Each shareholder or group can present only one list and the aforementioned lists must comply with gender and independence requirements; furthermore, they must contain a number of candidates not exceeding the members to be elected, with an indication of the independence requirements. The lists must be filed within the established deadlines, accompanied by information on the shareholders, declarations from the shareholders, CVs of the candidates, and other information required by law. Candidates must accept the candidacy, declare the lack of causes of ineligibility and provide the necessary information; any changes in the above requirements must be promptly communicated to the Company.

The nomination takes place by vote and the candidates from the list with the highest number of votes are elected. In case of a tie, a new vote takes place. In the event that the list voting procedure does not ensure the minimum number of independent candidates or compliance with gender regulations, the candidates from the list with the highest number of votes who satisfy these requirements are elected. Failure to comply with the requirements of good reputation leads to the forfeiture of the director and in the event of a lack of directors during the financial year, the Board replaces them. If the appointment of directors does not follow the established procedures, the Assembly intervenes with the legal majorities, respecting the minimum number of independent directors and gender balance. The periodic assessment of the independence and integrity of the directors is based on the information provided by the directors. The loss of the independence requirements does not cause forfeiture if the minimum number of directors with these requirements remains in office.

The Board of Directors is made up of members with diversified and complementary professional profiles, who together guarantee that the management body has adequate skills in the economic-financial, accounting, technical-scientific fields (with specific reference to the semiconductor sector), systems IT, organizational and internal control and risk management, as well as knowledge of the relevant legislative and regulatory framework.

The Board of Directors has approved a specific procedure to define and formalize the criteria and tools adopted by the Company to guarantee an adequate level of diversity in relation to its Corporate Bodies with the aim, inter alia, of guiding the nominations formulated by the shareholders during the renewal of the Corporate Bodies, ensuring on this occasion adequate consideration of the benefits that can derive from a harmonious composition of these, aligned with the various diversity criteria outlined in the Policy. The Policy is inspired by the following principles:

- Diversity and inclusion
- Training and promotion of the culture of sustainability
- Transparency and compliance with current regulations

The Board of Directors, assisted by the Appointments and Remuneration Committee, on the occasion of the board meeting of 26 February 2024, approved the "Regulation relating to the criteria and procedure for the assessment of the independence of independent directors and auditors and the limits on the of the offices of the directors (pursuant to art. 2 collection nos. 6 and 7 and art. 3 collection no. 15 of the corporate governance code)".

In this Regulation, the Board of Directors has defined the maximum number of director or statutory auditor positions that the Company's directors can assume in Relevant Companies, establishing the following general criteria:

- executive directors cannot assume other roles as executive director or auditor in Relevant Companies other than Technoprobe and the companies headed by it;
- non-executive directors can carry out additional roles for a maximum of 5 (five) as director or auditor in Relevant Companies other than Technoprobe and the companies headed by it, of which no more than 2 (two) as executive director: for the purposes of further companies of the same group are not included in the calculation.

The general criteria indicated above can be waived with reference to one or more directors with a reasoned resolution of the Board of Directors and any exceptions to the defined limits are disclosed in the annual report on corporate governance.

The CEO cannot assume the role of director of another issuer other than Technoprobe and the companies headed by it of which another director of the Company is already CEO (so-called interlocking ban).

The directors cannot carry out activities potentially in competition with the Company.

Article 29 of the Technoprobe Articles of Association regulates the methods of appointment and selection of the Board of Statutory Auditors, composed of 3 effective members and 2 alternate members, appointed by the Assembly for a period of 3 financial years. All auditors must meet the regulatory and statutory requirements, including those relating to codes of conduct regarding corporate governance. The appointment takes place through lists of candidates, presented by shareholders who hold a share established by CONSOB and the aforementioned lists must comply with gender requirements and be filed within the established deadlines. Each shareholder or group can present only one list, and each candidate can be included in only one list. The lists must be accompanied by information on the shareholders, characteristics of the candidates, declarations of acceptance and declarations of absence of connections; any changes in requirements must be communicated promptly.

The election of the members of the Board of Statutory Auditors takes place on the basis of the votes obtained by the lists and, in the event of a tie, a new vote takes place. If the list vote does not respect the gender balance discipline, the assembly proceeds with replacement appointments. Failure to meet the requirements entails the dismissal of the mayor himself. In case of replacement, the substitute belonging to the same list takes over and if this does not comply with the regulations, the assembly proceeds with a new appointment. If only one list is presented, the entire Board of Auditors is drawn from it. The rules for the election of auditors do not apply in the appointments necessary for the integration of the board of auditors, where the assembly decides by majority, respecting the gender balance discipline. In the absence of lists, the assembly appoints the college with the legal majorities, respecting gender balance. The assembly also determines the compensation of the auditors.

The Board of Statutory Auditors may hold meetings via audio or video conference, following the procedures defined for the Board of Directors.

Furthermore, in compliance with Legislative Decree 231/01, Technoprobe SpA appointed the Supervisory Body in October 2021 with autonomous powers of initiative and control over compliance with Model 231.

During 2022, the Company launched the translisting project from the Euronext Growth Milan Market to the Euronext Market and, in compliance with the obligations deriving from the transition to the new market, has planned the following actions:

- Establishment of the Appointments and Remuneration Committee
- Integration of the Control, Risk and Related Parties Committee with the appointment of a third member
- Introduction of the role of Lead Independent Director

These additions were effective starting from 2 May 2023, the first day of trading on the Euronext Milan market.

Mariarosa and Giuseppe Crippa Foundation¹

In May 2023, the Mariarosa and Giuseppe Crippa Foundation was established in order to give impetus, coordination and effectiveness to the philanthropic activities and policies of inclusion, social solidarity and attention to the territory of Technoprobe S.p.A..

The mission of the Foundation is to be at the service of communities through concrete interventions in the areas that are most dear to the founding members.

The commitment is to give support and active effort to

- education, instruction and professional training;
- the insertion and reintegration into the labor market of disadvantaged people;
- the fight against school dropout and the fight against educational poverty;
- the strengthening of social and health services;
- the protection and enhancement of cultural heritage;
- the cultural, artistic and recreational offer to the individual;
- environmental protection.

Following the example of social sensitivity that has been recognized for years by the founder of Technoprobe Giuseppe Crippa and his wife Mariarosa Lavelli, the Foundation that bears their names intends to become a promoter and active force for the achievement of concrete and relevant results that bring benefits to community and the territory under the guidance of the spouses themselves and the other founding members, members of the family.

¹The data relating to the Foundation are not consolidated within the NFS, but reported for information purposes.

2. Our sustainability strategy

2.1 The Technoprobe journey

Technoprobe develops advanced and highly innovative solutions in the world of chip testing, playing the role of strategic partner of the most important semiconductor companies in the world. It is precisely the privileged contact with these realities that has pushed Technoprobe to undertake a path that has as its objective the analysis and quantification of the impacts of the Company's activity on the communities, the environment, the development and the economy of the territory, with particular attention to the expectations of its stakeholders, in particular local communities, its customers and investors.

Technoprobe SpA has been completing the CDP "Climate Change" questionnaire on an annual basis since 2019. In 2023 it obtained a score of C, in line with the average performance of the sector, a performance which at a European level stood at B. Also for the questionnaire CDP "Water Security" obtained a score of C in line with the European and average performance of the sector. The Company will respond to both questionnaires again in 2024, strengthening its commitment to clear and transparent communication towards all stakeholders.

2022 represented a "milestone" in Technoprobe's path with the publication of the first 2021 Sustainability Report and the definition of the Sustainability Plan which establishes the pillars on which its Strategy is based.

During 2023, Technoprobe published the 2022 Sustainability Report, a document drawn up in compliance with the 2021 GRI Standards with the aim of ensuring greater solidity, transparency and comparability of its reporting. At the same time, a series of ESG initiatives were undertaken in line with what is reported in the Sustainability Plan.

Technoprobe thus started the process of analysis and knowledge of the ESG footprint, consolidating the actions undertaken and defining the direction for continuous improvement. Furthermore, it has started a communication process to all stakeholders regarding the strategies aimed at achieving a positive impact on society and the territory.

Technoprobe's Sustainability Plan is based on four pillars around which the initiatives aimed at contributing to the achievement of strategic objectives have been identified.

| PILLARS | Environmental sustainability and use of resources | Attention and commitment to people and communities | Responsible business | Product innovation and safety |
|-----------------------------|--|--|---|---|
| <i>Strategic objectives</i> | <i>Reduce and mitigate the environmental impacts deriving from business activities</i> | <i>Contribute to the well-being and protection of the health and safety of employees and collaborators, as well as to the development of the local community</i> | <i>Carry out business activities by reconciling economic performance with behaviors oriented towards ethics and integrity, also in relationships with suppliers</i> | <i>Promote innovation and digitalisation, always maintaining a focus on cybersecurity and regulatory compliance</i> |

Subsequently, the strategic objectives were broken down into various operational objectives which represented the starting point for the definition of the Plan's actions. For each action the following were identified:

- internal functions responsible and/or involved in individual initiatives;
- reference time frame for individual activities;
- definition of the main expected benefits/impacts in terms of sustainability with respect to the individual initiatives.

A monitoring plan for ESG indicators at a global level is being structured, aimed at defining Group objectives. In this regard, specific KPIs are being defined and monitored.

2.2 Technoprobe stakeholders and Materiality analysis

In addition to its employees, Technoprobe recognizes its customers, investors and associations in the area in which its factories reside and operate as its main stakeholders.

Based on the exercise carried out in 2021, through which a list of topics was defined to cover the sustainability aspects of most interest for the type of business, during 2022 Technoprobe updated the process for defining the material topics.

In fact, since 2022, according to the latest version of the GRI standards published in 2021, a new methodological approach to materiality analysis has become necessary which places more attention on the concept of impact, understood as the effect that an organization has or could have on the economy, the environment and people (see GRI), including human rights, as a result of its activities or business relationships.
















Between 2022 and 2023, in order to identify and map these impacts and identify its material themes, Technoprobe carried out the following activities:

- 1. Identification of key impacts:** identification of the potential positive or negative effects that Technoprobe generates or could generate on the economy, the environment and people.
- 2. Definition of topics related to impacts:** association of each impact with a material theme by referring to the themes:
 - identified the previous year;
 - coming from benchmarking activities on industry peers.
- 3. Prioritization of topics through involvement of functions:** the themes were then prioritized through an evaluation of them carried out by the functions involved, who voted both from their point of view and from the point of view of the Stakeholders.
- 4. List of Technoprobe material topics:** the issues that obtained a score higher than the pre-established materiality threshold (equal to 3, on a scale from 1 to 5) were identified as material issues for the company.

In 2023, in order to further consolidate the materiality analysis, a questionnaire was submitted to collect any feedback from the following categories of stakeholders, which confirmed the results of the materiality analysis conducted internally:

- Clients
- Investors
- Territorial associations.

The material topics are presented below in order of priority, identified starting from the benchmark activities and interviews with Technoprobe representatives, for each thematic area of reference.

| | | | | | |
|---|--|---|----|--|---|
| 1 | Promotion of Health and Safety at Work |  | 9 | Business Ethics and Integrity |  |
| 2 | Attraction, Training, and Development of Talents |  | 10 | Partnership and Relations with Local Communities |  |
| 3 | Protection and Respect of Human Rights |  | 11 | Responsible Supply Chain Management |  |
| 4 | Business continuity |  | 12 | Energy Consumption and Emissions |  |
| 5 | Regulatory Compliance |  | 13 | Economic Performance |  |
| 6 | Customer experience |  | 14 | Product Quality, Safety, and Environmental Performance |  |
| 7 | Diversity and Inclusion and Employee Well-being |  | 15 | Responsible Resource Management and Circular Economy |  |
| 8 | Privacy and Cybersecurity |  | | | |



SOCIAL TOPIC



ENVIRONMENTAL TOPIC



GOVERNANCE TOPIC



SECTORAL TOPIC

Below are the positive and negative impacts related to each material topic.



SOCIAL























ENVIRONMENTAL



ECONOMIC

| Material topic | Concise overview of impacts | Impact type | Impacted area | |
|---|---|-------------|---|---|
| 1-Promotion of Health and Safety at Work | Promotion of health and safety in the workplace | ⊕ |  | |
| | Potential increase in workplace accidents | ⊖ |  | |
| 2-Attraction, Training, and Development of Talents | Creation of qualified and skilled personnel | ⊕ |  |  |
| | Loss of talents | ⊖ |  | |
| 3-Protection and Respect of Human Rights | Instances of discrimination in the workplace | ⊖ |  | |
| | Violation of workers' rights | ⊖ |  |  |
| 4-Business continuity | Supply chain disruption | ⊖ | |  |

| Material topic | Concise overview of impacts | Impact type | Impacted area | |
|--|---|-------------|---|---|
| 5-Regulatory Compliance | Failure to comply with laws and regulations | ⊖ |  |  |
| 6-Customer experience | Customer satisfaction and loyalty | ⊕ |  | |
| 7-Diversity and Inclusion and Employee Well-being | Improvement of work-life balance | ⊕ |  | |
| | Discrimination and lack of employee inclusion | ⊖ |  | |
| 8-Privacy and cybersecurity | Loss of sensitive data | ⊖ |  |  |

| Material topic | Concise overview of impacts | Impact type | Impacted area |
|--|---|-------------|---|
| 9-Business Ethics and Integrity | Reduction in the number of violations and sanctions with positive impacts on brand reputation | ⊕ |  |
| 10-Partnership and Relations with Local Communities | Contribution to youth employment | ⊕ |   |
| | Contribution to socio-economic development of the region | ⊕ |  |
| 11-Responsible Supply Chain Management | Contribution to the creation of a sustainable value chain | ⊖ |   |
| | Resilience of the value chain | ⊕ |   |
| 12-Energy Consumption and Emissions | Mitigation and adaptation to climate change | ⊕ |   |
| | Increase in operating costs - energy and fuel utilities | ⊖ |  |
| | Increase in carbon footprint | ⊖ |   |

The materiality analysis conducted guides the reporting of sustainability indicators and performances, presented within the NFS with appropriate connected GRI indicators.

3. Ethics and compliance

“Since its founding, Technoprobe's activities have been governed by integrity, honesty, commercial transparency and complete compliance with the law.”

Stefano Felici – CEO

3.1 The ethical behavior underlying Technoprobe's business

Technoprobe has always been committed to ensuring ethical and responsible behavior along the entire value chain. This commitment is reflected in the set of policies that the Company has adopted to guarantee a business that respects the highest standards of integrity and correctness, published at <https://www.technoprobe.com/it/company/governance/certificates-and-documents>.

The **Code of Business Conduct** (“Code”) fulfills precisely this aim: that of basing the business on the principles of integrity, honesty, commercial transparency and complete compliance with the law. It reflects the standards of the Responsible Business Alliance (RBA) and is intended to specify the principles of Corporate Business that ensure that working conditions within the company (and for its suppliers, for whom it has been approved by Management, published on the website and disseminated through information to suppliers the Supplier Code of Conduct based on the same RBA principles and standards) are safe, that workers are treated with respect and dignity, and that operations are conducted ethically and in respect and protection of environment. Furthermore, the Code makes a specific reference to the protection of human rights:

“Human rights express the dignity of the human being as well as the appropriate way to treat every human being. Every Technoprobe employee, without exception, is required to respect and promote human rights, based on international laws and regulations, including the United Nations Declaration of Human Rights, the conventions established by the International Labor Organization and the Global Compact of United Nations. Any deviation is promptly prosecuted.”

This Code, approved by the Board of Directors together with the Organisation, Management and Control Model ex. Legislative Decree 231/2001, represents a guideline for the activities carried out within the company, which all managers, employees, collaborators and suppliers of Technoprobe are required to comply with.

Communication of the company Code of Conduct to all employees is guaranteed by making the document available on the company intranet and by onboarding activities during hiring, during which specific training is provided.

The application and compliance with the provisions of the Code are periodically verified by the competent company functions. Every representative of Technoprobe, employee, collaborator or consultant, is required to immediately report any violation of the Code (even potential) through the channels made available by the Company.

To complete the company policy framework, Technoprobe SpA adopts the Organisation, Management and Control Model ex. Legislative Decree 231/2001 (“Model”), which defines the company's management and control system in order to prevent the commission of crimes, including illicit data processing, environmental crimes and other crimes related to violation of human rights. The Model is periodically updated by the Supervisory Body (SB), which constantly monitors its functioning and compliance.

In order to effectively implement the Model, the HR Function and the Legal Function, in coordination with the SB, prepare a general training plan for the Company's managers and employees. With the clarification that the course for top management and first reports, on the basis of the concrete needs identified by the Supervisory Body and to ensure greater effectiveness, was held directly by the Supervisory Body and at the end of the course the signing of a declaration of acknowledgment of the Model and commitment to compliance with the provisions contained therein.

Every director, manager, employee and collaborator of the Company is required to:

- i. acquire awareness of the contents of the Model;
- ii. know the operating methods with which one's activity must be carried out;
- iii. actively contribute, in relation to one's role and responsibilities, to the effective implementation of the Model, reporting any shortcomings found in it.

The adoption of the Model is also communicated to parties external to the company, such as customers, suppliers, commercial and/or financial partners and consultants in general.

3.2 Regulatory compliance

Technoprobe's commitment to continuously guarantee ethical behavior in carrying out business activities also has the objective of constantly ensuring regulatory compliance.

To this end, the Group has equipped itself with a complex regulatory framework, aimed at regulating certain processes deemed particularly sensitive in all relevant companies.

The **Global Anti-Corruption Compliance Policy** is approved by the Board of Directors and applies to all Technoprobe representatives, including external collaborators acting on behalf of the Company.

During 2023, **no significant cases of non-compliance with regulations and/or anti-corruption cases** occurred.

Starting from 2022, the Company has started the activities necessary for the adoption of a policy aimed at managing the Group's operations **in compliance with OFAC** (Office of Foreign Assets Control) requirements and policies aimed at monitoring compliance with the regulations of the European Union and Italians regarding export control and restrictive measures (sanctions), as well as the provisions relevant for the Group deriving from the US regulations of the EAR (Export Administration Regulations).

In May 2022, the **risk assessment and related gap analysis** were conducted by a leading international firm expert in trade controls, following which an action plan was prepared which includes the following steps and activities:

- preparation of a Policy (applicable to the entire Group and possible integration/alignment with the policies already in place) developed and evaluated with the managers of the various functions involved in the months of June-October and approved by board resolution of 6 December 2022;
- preparation of a specific internal procedure by the Trade Compliance Officer, which is currently being finalized;

- arrangement of specific training meetings for colleagues from the functions involved (sales, customer care, design, procurement, logistics, finance, technology, design).

Furthermore, in October 2022 the role of **Trade Compliance Officer** (TCO) was established, which has the task of supervising all activities relating to import export, such as export sanctions.

In parallel, from September 2022 to February 2023, 5 tool providers for third-party screening activities were evaluated. Between June and July 2023, a Third Party Screening platform was implemented which facilitates checks in the Trade Controls area.

Additionally, Technoprobe has a **Trade Controls Policy**, which states that the Company and its employees must comply with trade controls imposed by the UN, the European Union and the United States.

With reference to the **Dual Use Regulation** (EU Regulation no. 821/2021) the Company has appointed an External Consultant, alongside the internal staff, in order to verify possible impacts of the regulation on the product. The checks are currently underway.

In matters of conflicts of interest, when the private interest of an employee influences his judgment or actions, the employee is required to report what has occurred to his manager, who is responsible for verifying that every decision is taken in the best interest of the company.

In its constant commitment to promoting a corporate culture characterized by virtuous behaviour and a **Corporate Governance system that prevents the commission of unlawful acts**, Technoprobe recognizes the importance of having a specific procedure that regulates the reporting of unlawful conduct by employees. To this end, it has adopted a **Global Whistleblowing Policy**, approved by the Board of Directors and has appointed a **Whistleblowing Officer** responsible for receiving, analysing and processing reports of possible illicit conduct received via the dedicated IT platform.

In particular, the Global Whistleblowing Policy and the dedicated channel, in compliance with the provisions of Legislative Decree no. 24/2023 and EU Directive 2019/1937, allow employees and third parties to confidentially and/or anonymously report actions or behaviours that:

- are not in line with the values, the corporate Code of Conduct and the compliance procedures of Technoprobe (including Model 231 towards Technoprobe SpA); or
- do not comply with the laws in force in the territory of the Affiliate concerned (at national or EU level); or
- may significantly damage Technoprobe's interests.

In its constant commitment to promoting a corporate culture characterized by virtuous behavior and a Corporate Governance system that prevents the commission of unlawful acts, Technoprobe recognizes the importance of having a specific procedure that regulates the reporting of unlawful conduct by employees. To this end, it has adopted a Global Whistleblowing Policy, approved by the Board of Directors, with the aim of defining adequate communication channels for the reception, analysis and processing of reports of possible unlawful conduct, while ensuring an environment of work in which employees can calmly report any illicit behaviour, allowing a virtuous path of transparency and respect for adequate ethical standards.

Model 231 states that actions and/or behaviors must be reported:

- are not in line with the values, the corporate Code of Conduct and the compliance procedures of Technoprobe (including Model 231 towards Technoprobe SpA); or

- do not comply with the laws in force in the territory of the Affiliate concerned (at national or EU level); or
- may significantly damage Technoprobe's interests.

Reports can be sent:

1. through the IT platform accessible by typing the following url: technoprobe.parrotwb.app; or
2. at the request of the whistle-blower, the report can be made orally through a personal meeting with the Whistleblowing Officer, who can be requested via the IT platform accessible by typing the following url: technoprobe.parrotwb.app.

In any case, reporting must always be made in accordance with the Global Whistleblowing Policy.

It should be noted that the Company, due to the transposition of the EU Whistleblowing Directive 2019/1937 with Legislative Decree 24/2023, has conformed to the principles within the terms of the legislation whose main innovations are represented by:

1. Expansion of the list of Recipients and protected subjects;
2. Expansion of the subject of the reports, i.e. of the behaviours subject to reporting, with the inclusion of violations of the law even if not relevant pursuant to Legislative Decree 231/01;
3. Modification of reporting channels, i.e. adoption of an IT platform and a messaging / hotline system with the Parrot Whistleblowing provider;
4. Change to the procedure for the management and verification of reports with the inclusion of feedback to the reporting person within the deadlines required by law;
5. Expansion of the protection and protection measures offered to the whistle-blower (and other protected subjects);
6. Provision of reporting systems from the Whistleblowing Officer towards the Supervisory Body and the Board of Directors of Technoprobe S.p.A.;
7. Identification and appointment of a Whistleblowing Officer, i.e. the person responsible for receiving, managing and examining reports.

The Company has therefore worked within the terms of the law in order to comply with the legislative changes, in particular:

- updating of the Whistleblowing Policy and information flow procedure;
- implementation of the tool for the purposes of managing reports according to the terms and principles of the law (confidentiality and anonymity, encryption, etc.) and made available on the website in a specific section accessible at the following link <https://www.technoprobe.com/it/company/governance/whistleblowing>, together with the operating instructions;
- provision of both a written and oral channel;
- prior communication to trade union representatives;
- adaptation/integration of internal procedures and the Model;
- appointment of a Whistleblowing Officer through board resolution and assignment of a budget for the effective implementation of the task;
- organization of training courses to explain the regulatory update; upon indication and request of the SB, the refresher course was held directly by the SB itself, while for the rest of the employees a course was held by a leading law firm, recorded for dissemination to the entire employee base.

The principles of antitrust behavior, the quality policy and the Group's code of ethics are also published, which define the company's ethical commitments in terms of quality, ethics, respect for people and responsibility.

Following publication, the process of integrating policies into company activities takes place in three phases:

- they are disseminated to all Group offices;
- an induction phase is carried out;
- its application is verified through checks carried out by the internal auditing function.

In 2023 there were no significant cases of non-compliance with laws or regulations, for which the Group did not incur significant pecuniary or non-pecuniary sanctions.

All policies can be consulted by employees via the company intranet or the Company website.

3.3 Privacy and cybersecurity

Technoprobe recognizes the importance of protecting the Company's information assets and all the counterparties present in the company systems. Rigorous and mandatory attention to the confidentiality of its own and its customers' data, information, knowledge and processes is a vital prerogative of the business in which Technoprobe operates.

It is therefore to protect not only itself, but the entire supply chain, that Technoprobe implements every possible action in defence of information security.

In order to prevent unintentional behavior from causing problems or threats to the security of Technoprobe's data and equipment, the Company has adopted the Information Security Policy procedure (<https://www.technoprobe.com/wp-content/uploads/2023/06/DOC002-Information-security-policy.pdf>).

As a general rule, any data (in the broadest sense of the term) that you become aware of during your work is to be considered confidential and must not be communicated or disclosed unless otherwise specifically authorized by the company.

As further confirmation of Technoprobe's commitment to the protection of privacy, the Company obtained the ISO 27001:2022 certification for its Information Security Management System in November 2023.

Every year a complete VA-PT is performed on the entire company (Vulnerability Assessment and Penetration Test) from which a remediation plan arises on all cybersecurity issues for the following year.

The data center outsourcing process was completed in 2022, entrusting the service and monitoring to an external ISO 27001, ISO 27017 and ISO 27018 certified company. In 2023, a complete DR (disaster recovery) plan was implemented and tested.

In the three-year period 2021-2023, no complaints were received regarding violations of customer privacy.

Furthermore, with regards to the management of internal data and customer data, Technoprobe S.p.A. has implemented internal procedure no. 35 "**Management of Confidential Information**" (PR35_

Management of Confidential Information") which aims to increase attention and raise awareness among Technoprobe employees on:

- the importance of confidential company information and, therefore, the necessary protection of the same (Technoprobe as disclosing party);
- the need to guarantee the same level of protection and protection also to the corporate know-how of third parties (Technoprobe as Receiving Subject) (reference to par. 7.2):

“Technoprobe undertakes to use the confidential information it receives from third parties exclusively for the purpose for which it was disclosed and/or provided, disclosing it only to the personnel directly involved who have a need to know.

Technoprobe undertakes to protect the confidential information of third parties from unauthorized use, applying a high level of diligence and, in any case, no less than reasonable caution, including, without limitation, the requirements indicated in this procedure.”

The management and logistics methods of physical assets received from third parties are established by the Function Manager, like Technoprobe's Confidential Information. By way of example only: third-party products stored on Technoprobe premises must not be shown to anyone.

Over the last three years there have been no leaks, thefts, or losses of customer data.

Projects under development

The company is working on projects aimed at strengthening these policies, with reference to the implementation of a new centralized registration platform and the stipulation of insurance coverage against cyber risk.

As regards privacy projects, reference is made to the Team Privacy and DPO 2024 work plan (mainly dedicated to the HR area as the main personal data processing process), which provides for the updating of the privacy document and the implementation of a new tool for the integrated management of employee data (HR) with consequent verification of aspects of compliance with privacy legislation (e.g. management of privacy policies, letters of appointment as appointee, etc. compliant with the GDPR) .

4. Our responsibility towards people

“There is no innovation, growth or development that does not start from attention and a sense of responsibility towards the protagonists of every company story: people”.

Cristiano Crippa – President

4.1 Human capital

Technoprobe's attention to people is at the core of the company DNA: they, in fact, represent the "core asset", thanks to the portfolio of skills, creativity and aptitudes that can be applied to the various operational areas.

Valuing these skills therefore means bringing added value to the company, establishing long-lasting and transparent relationships with its collaborators.

The company population within the reporting perimeter as of 12.31.2023 is made up of 2,680 employees² and women in the company are equal to 36%. Below is the data relating to the company population, divided by type of contract and gender.

| Total number of employees | 2023 | | | 2022 | | | 2021 | | |
|---------------------------|--------------|------------|--------------|--------------|------------|--------------|--------------|------------|--------------|
| | Men | Women | Total | Men | Women | Total | Men | Women | Total |
| Total | 1,708 | 972 | 2,680 | 1,529 | 882 | 2,411 | 1,109 | 649 | 1,758 |
| of which: | | | | | | | | | |
| permanent | 1,676 | 941 | 2,617 | 1,467 | 857 | 2,324 | 1,038 | 619 | 1,657 |
| temporary | 32 | 31 | 63 | 62 | 25 | 87 | 71 | 30 | 101 |
| of which: | | | | | | | | | |
| full-time | 1,699 | 953 | 2,652 | 1,521 | 867 | 2,388 | 1,101 | 637 | 1,738 |
| part time | 9 | 19 | 28 | 8 | 15 | 23 | 8 | 12 | 20 |

| Total number of non-permanent employees | 2023 | | | 2022 | | | 2021 | | |
|---|-----------|-----------|------------|------------|-----------|------------|------------|------------|------------|
| | Men | Women | Total | Men | Women | Total | Men | Women | Total |
| temporary workers | 82 | 40 | 122 | 179 | 89 | 268 | 297 | 206 | 503 |
| interns | 4 | 1 | 5 | 2 | - | 2 | 4 | 2 | 6 |
| contractors or others | 7 | 1 | 8 | - | - | - | - | - | - |
| Total | 93 | 42 | 135 | 181 | 89 | 270 | 301 | 208 | 509 |

The total number of non-permanent employees decreased over the three-year period as most of the several temporary contracts established in 2022 which expired in 2023 were transformed into permanent contracts. It should be noted that in the previous voluntary reporting the data relating to interns for the years 2022 and 2021 referred to the overall number of interns during the year. The reporting methodology has been adapted to make data comparable.

²Data relating to the reporting scope of this NFS. Also considering the locations excluded from the following reporting, there are a total of 2,746 employees in the 2023 financial year.

4.2 The inclusion of talents

The development of talent is the best prospect for the future, and it is along this path that Technoprobe intends to plan its tomorrow.

The constant search for personnel leads the Company to prefer hiring policies aimed at young people: "young" resources, in fact, satisfy the growing need for technical skills, tend to be more flexible and innovative, inclined towards training, updating and digitalisation. It should also be underlined that, with a view to contributing to collective social change, hiring young talent helps reduce the gap in access to employment equity.

In this context, Technoprobe has decisively and without hesitation embarked on the path of valorising young collaborators, focusing strongly on their empowerment and involvement in decision-making processes. The company workforce is in fact made up of 40% of people under the age of 30, a percentage that remains high and in line with the 2022 values. Employees in the age range between 30 and 50 are equal to 46% and the over 50s are equal to 14%, essentially confirming the percentages of 2022. Below is the composition of employees in the three-year period 2021-2023 divided by gender (purely by age), age groups and professional category.

| Employee diversity | 2023 | | 2022 | | 2021 | |
|----------------------------------|--------------|-------------|--------------|-------------|--------------|-------------|
| | n. | % | n. | % | n. | % |
| Total Employees | 2,680 | 100% | 2,411 | 100% | 1,758 | 100% |
| <i>Men</i> | 1,708 | 64% | 1,529 | 63% | 1.109 | 63% |
| <i>Women</i> | 972 | 36% | 882 | 37 | 649 | 37% |
| < 30 years | 1,081 | 40% | 1,004 | 42% | 592 | 34% |
| 30 ≤ x ≤ 50 years | 1,225 | 46% | 1,133 | 47% | 924 | 52% |
| > 50 years | 374 | 14% | 274 | 11% | 242 | 14% |
| Senior executives | 76 | 100% | 71 | 100% | 75 | 100% |
| <i>Men</i> | 61 | 80% | 57 | 80% | 61 | 81% |
| <i>Women</i> | 15 | 20% | 14 | 20% | 14 | 19% |
| < 30 years | 8 | 11% | 7 | 10% | 9 | 12% |
| 30 ≤ x ≤ 50 years | 42 | 55% | 39 | 55% | 40 | 53% |
| > 50 years | 26 | 34% | 25 | 35% | 26 | 35% |
| Managers | 99 | 100% | 75 | 100% | 65 | 100% |
| <i>Men</i> | 70 | 71% | 54 | 72% | 48 | 74% |
| <i>Women</i> | 29 | 29% | 21 | 28% | 17 | 26% |
| < 30 years | - | 0% | - | 0% | - | 0% |
| 30 ≤ x ≤ 50 years | 53 | 54% | 44 | 59% | 38 | 58% |
| > 50 years | 46 | 46% | 31 | 41% | 27 | 42% |
| Employees | 1,001 | 100% | 880 | 100% | 681 | 100% |
| <i>Men</i> | 705 | 70% | 631 | 72% | 500 | 73% |
| <i>Women</i> | 296 | 30% | 249 | 28% | 181 | 27% |
| < 30 years | 365 | 36% | 313 | 36% | 206 | 30% |
| 30 ≤ x ≤ 50 years | 502 | 50% | 453 | 51% | 375 | 55% |
| > 50 years | 134 | 13% | 114 | 13% | 100 | 15% |
| Operators and technicians | 1,504 | 100% | 1,385 | 100% | 937 | 100% |
| <i>Men</i> | 872 | 58% | 787 | 57% | 500 | 53% |
| <i>Women</i> | 632 | 42% | 598 | 43% | 437 | 47% |
| < 30 years | 708 | 47% | 684 | 49% | 377 | 40% |
| 30 ≤ x ≤ 50 years | 628 | 42% | 597 | 43% | 471 | 50% |
| > 50 years | 168 | 11% | 104 | 8% | 89 | 10% |

One of the challenges that Technoprobe necessarily must deal with is not only that of attracting young people to the company, but also and above all that of retaining them: in fact, the so-called Job Hopping, or the tendency of the new generations to "jump" is increasingly widespread often and very easily from one job to another.

The tables below highlight this phenomenon by comparing the data for the three-year period 2021-2023 relating to new hires and annual exits broken down by age group and gender.

| Number of new hires | 2023 | | | 2022 | | | 2021 | | |
|------------------------|------------|------------|------------|------------|------------|--------------|------------|------------|------------|
| | Men | Women | Total | Men | Women | Total | Men | Women | Total |
| Total new hires | 302 | 178 | 480 | 624 | 403 | 1,027 | 511 | 372 | 883 |
| < 30 years | 196 | 92 | 288 | 404 | 231 | 635 | 307 | 203 | 510 |
| 30 ≤ x ≤ 50 years | 92 | 80 | 172 | 201 | 160 | 361 | 185 | 155 | 340 |
| > 50 years | 14 | 6 | 20 | 19 | 12 | 31 | 19 | 14 | 33 |
| Hiring rate | 2023 | | | 2022 | | | 2021 | | |
| | Men | Women | Total | Men | Women | Total | Men | Women | Total |
| Total new hires | 11% | 7% | 18% | 26% | 17% | 43% | 29% | 21% | 50% |
| < 30 years | 65% | 52% | 11% | 65% | 57% | 26% | 60% | 55% | 29% |
| 30 ≤ x ≤ 50 years | 30% | 45% | 6% | 32% | 40% | 15% | 36% | 42% | 19% |
| > 50 years | 5% | 3% | 1% | 3% | 3% | 1% | 4% | 4% | 2% |

As reported in the table above, **the hiring rate decreased compared to 2022 from 43% to 18%**, reflecting the market situation in which the company operates. Consequently, the percentage of newly hired women fell from 17% in 2022 to 7% in 2023 and of employees under the age of 30 from 26% in 2022 to 11% in 2023.

| Number of terminations | 2023 | | | 2022 | | | 2021 | | |
|---------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | Men | Women | Total | Men | Women | Total | Men | Women | Total |
| Total terminations | 239 | 146 | 385 | 177 | 170 | 347 | 188 | 175 | 363 |
| < 30 years | 115 | 69 | 184 | 111 | 88 | 199 | 115 | 96 | 211 |
| 30 ≤ x ≤ 50 years | 94 | 70 | 164 | 62 | 79 | 141 | 70 | 77 | 147 |
| > 50 years | 30 | 7 | 37 | 4 | 3 | 7 | 3 | 2 | 5 |
| Turnover rate | 2023 | | | 2022 | | | 2021 | | |
| | Men | Women | Total | Men | Women | Total | Men | Women | Total |
| Total terminations | 9% | 5% | 14% | 7% | 7% | 14% | 11% | 10% | 21% |
| < 30 years | 48% | 47% | 7% | 63% | 52% | 8% | 61% | 55% | 12% |
| 30 ≤ x ≤ 50 years | 39% | 48% | 5% | 35% | 46% | 6% | 37% | 44% | 8% |
| > 50 years | 13% | 5% | 1% | 2% | 2% | 0% | 2% | 1% | 0% |

The turnover rate was calculated by comparing the number of terminated employees to the total according to their gender.

As an example:

- Total men terminated (%) = Total men terminated (no.) / Total men (no.)
- Men < 30 years (%) = Retired men < 30 years (n.) / Total men (n.)

For further information, please refer to the Methodological Note.

As reported in the previous table, the turnover rate decreased slightly in the three-year observation period. Compared to 2022, the turnover rate for women went from 7% to 5%, while the turnover rate for employees under the age of 30 decreased from 8% to 7%.

Below is a summary of the main reasons for termination in the three-year period 2021-2023.

| Reasons for termination (in number) | 2023 | | | 2022 | | | 2021 | | |
|--------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | Men | Women | Total | Men | Women | Total | Men | Women | Total |
| Total terminations | 239 | 146 | 385 | 177 | 170 | 347 | 188 | 175 | 363 |
| Resignation | 136 | 97 | 233 | 172 | 165 | 337 | 172 | 161 | 333 |
| Retirements | 3 | 1 | 4 | 1 | - | 1 | - | - | - |
| Layoffs | 79 | 34 | 113 | 1 | 3 | 4 | 6 | 7 | 13 |
| Other reasons (e.g. end of contract) | 21 | 14 | 35 | 3 | 2 | 5 | 10 | 7 | 17 |

Technoprobe also aims to bring back to Italy from abroad qualified Italian personnel who, after having trained in Italy, have left the country to go and work abroad.

The quality of the professional challenge and the high level of required skills allow the company to attract people and encourage them to go against the trend of the most frequent practice of leaving Italy for work.

4.2 Employee growth and development

Training, in all its forms, is a pivotal activity within Technoprobe.

For a company that operates in frontier technology, the continuous growth, learning and updating of its workers is vital to maintaining a very high standard of skills. This applies both to the world of research and development, to the entire Technology area, and to all Manufacturing and production operators.

Training is also a motivational means to make everyone in Technoprobe feel involved in the challenges that the market and technology pose every day; for this reason, it is divided into different areas:

- A first induction phase for new hires;
- A specific training plan on the single task broken down for the various functions;
- Methodological training for more efficient process control;
- Interfunctional knowledge training, to encourage the sharing of skills between the various functions;
- A training on Soft Skills.

In a year in which growth slowed down compared to previous years, particular space was given to training activities which in fact went from 87,074 hours in 2022 to 114,911 in 2023. There are various training activities carried out in Technoprobe, in addition to those mandatory by law, linked to the correct management of work processes and regulatory compliance on other issues: Confidentiality, Production Behavior, ESD (Electro Static Discharge) and Organization Introduction.

Mandatory training on health, safety and the environment is defined by current legislation and dictated by the training obligations underlying the training of all workers.

The other training initiatives offered to employees in Technoprobe S.p.A. are:

Internal on-the-job training

Internal knowledge sharing is an important and ongoing activity in the company. Support of the growing of skills and methodologies guarantees a high and homogeneous standard of knowledge in all sectors and departments. It can have a minimum duration of 40 hours but can last between 3 and 6 months and sometimes even more.

External methodological training

Operating in a cutting-edge technological field, Technoprobe often needs to create processes from scratch and standardize methodologies. For this reason, we chose to adopt courses for 6 Sigma (Green Belt, Yellow Belt), Lean and Project Management certifications.

Soft skills

In a fast and constantly growing company, learning social and interpersonal skills is as important as that of technical skills, for the purpose of good performance and cohesion of work teams. Management courses involving Low, Middle and High Management are regularly held at Technoprobe.

English courses

Technoprobe is a multinational company operating on the global market; for this reason, Technoprobe S.p.A. organizes group English courses made up of staff across the various functions. The training has a total duration of 60 hours in person with the teacher and 30 hours self-paced through an online platform.

Specific training on health-safety, environment and software

The hours of training provided in different areas and which include the health-safety theme are then considered (for example, courses for the use of specific machinery, training in the use of personal protective equipment or the management of emergencies), the environmental theme and the use of specific company software.

Also included are hours of training useful for the correct implementation of sustainability tools to which the company has joined - such as the Responsible Business Alliance RBA (RBA) and the Carbon Disclosure Project (CDP) - or on the topic of Business Ethics.

Below are the tables containing the total and average hours of training carried out by Technoprobe employees in the three-year period 2021-2023:

| Total hours of training (in number) | 2023 | | | 2022 | | | 2021 | | |
|---------------------------------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|--------------|---------------|
| | Men | Women | Total | Men | Women | Total | Men | Women | Total |
| Total hours of training | 78,752 | 36,159 | 114,911 | 58,656 | 28,418 | 87,074 | 18,511 | 8,392 | 26,903 |
| Senior executives | 236 | 81 | 317 | 146 | 33 | 179 | 150 | 19 | 169 |
| Managers | 898 | 133 | 1,031 | 353 | 200 | 553 | 384 | 96 | 480 |
| Employees | 12,884 | 4,376 | 17,260 | 9,518 | 3,064 | 12,582 | 9,415 | 2,479 | 11,894 |
| Operators and technicians | 64,734 | 31,569 | 96,303 | 48,639 | 25,121 | 73,760 | 8,562 | 5,798 | 14,360 |
| | | | | | | | | | |
| Average hours of training (in number) | 2023 | | | 2022 | | | 2021 | | |
| | Men | Women | Total | Men | Women | Total | Men | Women | Total |
| Average hours of training | 46 | 37 | 43 | 38 | 43 | 36 | 17 | 20 | 15 |
| Senior executives | 4 | 5 | 4 | 3 | 2 | 3 | 2 | 1 | 2 |
| Managers | 13 | 5 | 10 | 7 | 10 | 7 | 8 | 6 | 7 |
| Employees | 18 | 15 | 17 | 15 | 12 | 14 | 19 | 14 | 17 |
| Operators and technicians | 74 | 50 | 64 | 62 | 53 | 53 | 17 | 20 | 15 |

4.3 Wellbeing and safety

Health and safety of workers

Technoprobe has always been active and constantly committed to protecting the health and safety of workers with the aim of minimizing risks by developing initiatives aimed at employees and all people who, in any capacity, operate within the various technological buildings.

Technoprobe has equipped itself with a Management System (MS) regarding Health and Safety at Work implemented on all Italian sites. This system, currently not subject to certification by a third party, is built in accordance with the provisions of art. 30 of Legislative Decree 81/2008 and subsequent amendments and the ISO 45001 standard, in compliance with the provisions expressed by the Legislative Decree. 231/2001.

Technoprobe also promotes the adoption of management systems for the protection of health and safety at work at all sites belonging to the group, in compliance with the protection principles expressed by the Responsible Business Alliance Code of Conduct.

In particular, the Technoprobe Korea office has certified its workplace health and safety management system according to the ISO 45001 standard.

On the occasion of the first issue of the Consolidated Non-Financial Statement, Technoprobe collected the consolidated indicators relating to all the material sites of the group and started an audit of the procedures applied at the same, in compliance with the guidelines promoted at Corporate level and with what provided for by the Responsible Business Alliance Code of Conduct.

The system defines the responsibilities of individual company figures, whether they hold hierarchical roles, with reference to the obligations established by locally applicable legislation, or whether they hold roles functional to the application of the system itself in the company context.

The procedures adopted to guarantee the fulfillment of the relevant legal obligations are defined:

- compliance with legal standards relating to equipment, systems, workplaces, chemical, physical and biological agents;
- to risk assessment activities and the preparation of consequent prevention and protection measures;
- to activities of an organizational nature, such as the management of emergencies and first aid, the management of contracts, the holding of periodic meetings of the prevention and protection service and the consultation of workers' representatives for safety;
- to health surveillance activities;
- to worker information and training activities;
- supervisory activities with reference to workers' compliance with safe work procedures and instructions;
- to the acquisition of documentation and certifications required by law.

At Technoprobe S.p.A., an audit plan is structured annually to provide for the carrying out of periodic checks of the application and effectiveness of the procedures adopted by internal personnel relating to the prevention and protection service and by specialized external personnel.

The actions deriving from the individual verification activities contribute to the continuous improvement plan, aimed at achieving ever-increasing levels of protection of the health and safety of all employees and all non-employee workers, but whose work or place of work is under the control of the organization.

In compliance with the provisions of current legislation, the company implements procedures for the identification of dangers and the specific assessment of all risks related to the health and safety of workers who operate under the control of the organisation, an assessment aimed at determining the prevention and protection measures necessary for their protection and the characteristics of the individual protective devices assigned for carrying out the individual processes.

All processes are mapped and evaluated in depth, identifying levels of probability and severity, from which the related risks arise and defining the mitigation measures for the same.

The risk assessment also includes:

- the definition of a program of measures deemed appropriate to guarantee the improvement over time of the levels of health and safety protection of its employees, in compliance with the hierarchy of prevention and protection measures (UNI ISO 45001 8.1.2);
- the identification of the procedures for the implementation of the measures to be implemented and the roles of the company organization that must take care of them, in relation to their skills and powers;
- the identification of tasks that expose workers to specific risks that require recognized professional ability, specific experience, adequate education and training.

This assessment is constantly updated in relation to changes in the workplace and production processes and following significant events that might occur.

The risk assessment is immediately reworked in the event of changes in the production process or work organization that are significant for the purposes of the health and safety of workers, or in relation to the degree of evolution of the technique, prevention or protection or following significant

accidents or reports of occupational disease. Following this re-elaboration, the prevention measures are updated.

The organization guarantees the adoption of these processes within the company system through information and training activities for all personnel operating under the direct control of the organization. All staff joining the company follow a specific induction path from day one, aimed at providing the information necessary to understand the organization of the company's health and safety protection system and their responsibilities in relation to the role performed; is then included in a specific training course, defined by the individual department managers and structured on the basis of specific company procedures, aimed at providing all the instructions necessary to best carry out their tasks, guaranteeing a constant level of attention towards the safety measures. prevention and protection adopted.

If the assigned job exposes you to specific risks that require recognized professional ability or specific experience, the training is integrated with in-field training by certified expert personnel.

Verification of the effectiveness of the system is carried out through operational audits carried out in the field by the company prevention and protection service and by the supervisory activity carried out daily by the supervisors, who supervise compliance by individual workers with their legal obligations and company provisions regarding health and safety at work and the use of the collective and individual protection means made available to them.

The results of this surveillance activity are shared through periodic meetings with the Employer, the delegates and managers for the protection of company health and safety, during which the intervention measures necessary to guarantee the continuous improvement of the system are identified. Annually, the performances of the health and safety management system are discussed during the annual management review, which takes place in conjunction with the periodic meeting of the Prevention and Protection Service, as required by Italian legislation in art. 35 of the Legislative Decree. lgs.81/2008, identifying codes of conduct and good practices to prevent the risks of accidents and occupational diseases and defining the objectives for improving safety.

In relation to the provisions of the art. 20 Legislative Decree 81/2008 "Every worker must take care of his own health and safety and that of other people present in the workplace, on whom the effects of his actions or omissions fall" and "immediately report to his manager (...) any dangerous condition of which they become aware,". Each worker is informed and trained regarding their obligation to report the presence of any dangers and dangerous situations at work to their supervisor, who has the right to temporarily interrupt the dangerous activity without suffering prejudice for this action.

The company has adopted various communication and reporting procedures in relation to the specific circumstances and the relevant reference bodies; all employees are protected from any form of retaliation, also guaranteeing the possibility of anonymous reporting through a whistleblowing platform.

In the event of an emergency, company procedures include contacting the staff present on the site who are specifically trained for the immediate management of the report, in order to provide timely and immediate intervention, aimed at limiting the damage and activating the relevant local assistance structures.

Information and training programs are envisaged aimed at fostering the active role of workers in reporting unsafe conditions and near misses to their managers, and determining, with the support of the prevention and protection service, the actions necessary to avoid the recurrence of such conditions. The company has defined a specific procedure for communicating and managing unwanted events, which are promptly recorded and analysed to determine their causes.

The process of continuous improvement of the health and safety conditions of workers working at the plants

Technoprobe provides for a continuous analysis and updating of the risks to which all workers are subject in the exercise of their usual work tasks and in extraordinary conditions (maintenance activities, modification of workplaces or existing processes, presence of workers from external companies operating in procurement regime). The system provides for the adoption of specific procedures for the analysis of change and the evaluation of the measures necessary to guarantee complete regulatory compliance of the processes and the protection of workers; further procedures are defined for the identification of dangers and the evaluation and continuous updating of the risks to which workers are exposed both during the activities assigned to them and in the event of interference due to the carrying out of interventions by personnel working in companies external. The assessments, constantly updated, are aimed at defining the risk management measures themselves, determined in compliance with the hierarchy of controls, through preventive tools, such as the elimination of the risk, when possible, the replacement with less dangerous processes or products, the definition of work procedures, the training and constant training of staff in relation to the assigned tasks and the use of machines and chemical products, the involvement of workers and the adoption of communication procedures that allow the continuous exchange of process-related information; the identification of collective and individual protection devices for the management of residual risk following the application of preventive measures.

The commercial relationships that the organization maintains through the supply of its goods and assistance services for their use and maintenance do not generate significant impacts on health and safety at work. The design of company products complies with international product requirements to respect the health and safety of operators, field assistance activities are coordinated with customers, with the aim of mitigating any impact resulting from company operations.

The health and safety culture is shared at all levels and involves the total involvement of the company organization, from top management to employees.

All activities relating to Health and Safety management are supported by constant training, information and training activities, which has resulted in a continuously increasing number of hours of training provided over the years.

Training in the Health and Safety field includes **both mandatory and normatively codified training** by specific State-Regional agreements, and codified and internally designed training courses, with the aim of making training on individual processes more widespread and focused on company specificity.

Technoprobe recognizes the importance of Health and Safety training, considered essential to guarantee the safety of its employees and external personnel who work in places under the direct control of the company. Training and information activities are an integral part of the measures implemented by Technoprobe to contain the number of accidents at work.

In order to protect the health of all workers from accidents or occupational diseases, the system provides for the adoption of a health surveillance management procedure which defines the organizational methods thereof and the management and monitoring of the results of the visits conducted.

Based on the results deriving from the risk assessment, conducted in collaboration with the competent doctors, the doctors themselves draw up the health surveillance plan, specific for each location, which indicates the health checks required for the individual homogeneous groups for the definition of the judgment of suitability for the specific job. Doctors carry out visits according to health protocols defined according to specific risks and taking into consideration the most advanced scientific guidelines. The results of the visits are expressed through a judgment of suitability for the job and kept in health and risk records for each individual worker subjected to health surveillance. In the event that the suitability judgment contains limitations, the person in charge is informed so that he can identify the activities deemed suitable, with the support of the Prevention and Protection Service. Annually, during the meetings of the Prevention and Protection Service, doctors share the collective anonymous results of the health surveillance carried out and provide indications on the meaning of said results for the purposes of implementing measures to protect the health and psycho-physical integrity of workers .

The results of the health surveillance are analyzed and taken as input data for updating the risk assessment.

At the Group's foreign sites, as various regulatory requirements regarding health surveillance are in force, the monitoring of workers' health is conducted through agreements stipulated with specialized medical centers in accordance with local regulatory obligations.

Given the heterogeneity of the production processes within Technoprobe, the risk identification activity is extremely complex and requires accurate analysis based on the different tasks and behavior of the workers. In this process, the contribution of the Competent Doctor and the discussion with the Workers' Safety Representatives are fundamental for the adoption of prevention and protection measures to be effective and to ensure that the risk assessment process is made effective and compliant. to the company reality, guaranteeing the maximum protection of workers and the achievement of ever-increasing levels of protection of the health and safety of workers.

The company promotes the election of workers' safety representatives, designated according to the methods established by current law, who are entrusted with the tasks of representing all workers operating at a specific site in active participation in the system of evaluation and prevention of risks of the environment in which they operate.

The representatives actively participate, on behalf of the workers employed in the company, in the phases through which the duty to protect the physical integrity and moral personality to which the employer is subjected is carried out.

Specifically, workers' representatives are consulted in advance and promptly regarding the planning and initiation of risk assessment activities, they receive information regarding dangerous substances and mixtures, machines, systems, the organization of work environments work, accidents and occupational diseases; are consulted regarding the identification and planning of prevention measures in the company, their implementation and verification, such as training and training activities and the adoption of communication and information measures and promote the development, identification and implementation of prevention measures suitable to protect the health and physical integrity of workers. All risk assessment documents are shared with worker representatives at dedicated

moments, in which the outcomes and improvement actions are discussed. The workers' representatives sign the risk assessments for acknowledgment.

The workers' representatives are also consulted regarding fire prevention and emergency management activities, as well as regarding the designation of roles functional to the exercise of prevention and health and safety management measures in the company (Head of the Prevention and Protection, competent doctors, emergency management personnel).

These consultations normally take place during the periodic annual meeting of the Prevention and Protection Service, in which the results of the company Prevention and Protection System, the statistics relating to accidents and occupational diseases are discussed and new improvement plans are proposed.

Joint inspections of the work areas and specific moments of sharing are also organised, aimed at promptly sharing the results of the individual risk assessments.

During the pandemic period decreed by the COVID-19 emergency, Technoprobe S.p.A. established the "Committee for the application and verification of the rules of the protocol regulating measures to combat and contain the COVID-19 virus in the workplace", which initially met weekly and then monthly, or with different frequencies in relation to the issue of new provisions or events that determined the need to implement further management measures.

The regulatory protocol for measures to combat and contain the COVID-19 virus in the workplace has been shared with all sites worldwide and moments of coordination of prevention measures have been organised.

Among the most significant indicators in the field of Health and Safety, Technoprobe monitors the progress of events (injuries, medications, near misses), with the aim of analysing the causes and introducing continuous improvement actions to prevent the recurrence.

Below are the workplace accidents of employees and external staff recorded in the three-year period 2021-2023, with the related rates.

| Employees | 2023 | | 2022 | | 2021 | |
|---|-----------|-------------|-----------|-------------|-----------|-------------|
| | n. | Rate | n. | Rate | n. | Rate |
| Recordable workplace accidents | 10 | 2.58 | 1 | 0.30 | 2 | 0.84 |
| <i>of which deaths</i> | - | - | - | - | - | - |
| <i>of which workplace accidents with serious consequences (excluding deaths) (>= 180 days)</i> | - | - | - | - | - | - |
| <i>of which workplace accidents that caused at least one day of absence from work</i> | 9 | 2.32 | 1 | 0.30 | 2 | 0.84 |
| Working hours ³ | 3,882,769 | | 3,290,287 | | 2,377,389 | |

Over the last year there has been an increase in the number of accidents occurring in the workplace, albeit all modest magnitude, also in relation to the increase in the overall number of hours worked and the acquisition of new companies. Of the injuries recorded, one injury that occurred at the Harbor location did not record any days of absence.

³The hours worked include both hours in presence and hours of smart working.

| Non-employee workers | 2023 | | 2022 | | 2021 | |
|---|----------|-------------|----------|-------------|---------|------|
| | n. | Rate | n. | Rate | n. | Rate |
| Recordable workplace accidents | 1 | 3.97 | 1 | 1.61 | - | - |
| <i>of which deaths</i> | - | - | - | - | - | - |
| <i>of which workplace accidents with serious consequences (excluding deaths) (>= 180 days)</i> | - | - | - | - | - | - |
| <i>of which workplace accidents that caused at least one day of absence from work</i> | 1 | 3.97 | 1 | 1.61 | - | - |
| Hours worked ⁴ | 251,988 | | 619,551 | | 530,532 | |

By non-employee workers we mean personnel who work through temporary agencies or as employees of external companies.

Corporate welfare

For Technoprobe, the development of human capital is essential: a great commitment demonstrated by several hirings, but also by numerous other projects that the company carries out to increase the sense of belonging of its employees and therefore get the best of their time at work.

In Technoprobe S.p.A, each employee can take advantage of a structured corporate welfare plan, through the possibility of converting all or part of their performance bonus into various services available on the digital platform, thus benefiting from complete tax relief. The company also offers a 40% on-top increase on the portion spent on the platform.

To underline how much the welfare platform continues to be successful, in 2023 919,580 euros were spent (a clear increase compared to 2022 where the amount was 696,656 euros) divided as follows:

- 209,103 euros paid to the pension fund;
- 126,359 euros for requests for reimbursement of expenses;
- 584,118 euros for voucher requests.

Among the services offered, workers have the possibility to choose between vouchers for babysitters, purchase of textbooks for schools, gym memberships, travel vouchers, reimbursement of education and canteen expenses or to set aside the bonus for social security funds. The project is enjoying growing success and the company plans further initiatives to increase membership in the coming years.

In addition to the services on the digital platform, the company has activated a series of services to support welfare, such as the stipulation of agreements with sports facilities and with the local tire dealer for seasonal tire changes. All Technoprobe staff are then given the opportunity to receive personal shipments in the company. Employees can also take advantage of subsidized current accounts on Banca Intesa Sanpaolo.

Baby bonus

Concrete help for reconciling life, family, and work. A company that is close at its employees' health has the duty to support and help them in the reconciliation between life, family and work.

⁴ The hours worked include both hours in presence and hours of smart working.

And this is at the core of Technoprobe's Welfare policies: since 2021 and also for 2023 the company has decided to offer the opportunity to all employees who during the year have given birth to a child, to take advantage of a baby bonus with an economic value of 1,000 euros, disbursing 36 baby bonuses in the reporting year.

Free consultations in the company: towards a new concept of welfare

A particularly appreciated initiative is the possibility that Technoprobe offers its employees to benefit from free help desks with a tax advisor and a legal advisor. Employees therefore can benefit from free advice on completing their tax return. The initiative led 320 people to join the tax consultancy project for completing their 730 in 2023 (an increase compared to 244 people in 2022).

In addition to tax consultancy, a legal consultancy service is also active, also free of charge, for anyone who needs it. In this case 80 people signed up for the consultancy service with a lawyer.

Flu vaccination for employees

In line with the policies adopted by Technoprobe to promote the health of its employees, the company has made a free flu vaccination service available since 2019, which led to the administration of 180 flu vaccines in 2023 (an increase compared to n.144 of 2022).

The company's objective is to protect individual health, minimize any risk of contagion and ensure the continuation of production activities.

Innovation Makers Club

The Technoprobe Innovation Makers Club was born in July 2023: initiatives arranged by Technoprobe to its employees to encourage socialization and spending quality time together outside of work.

Activities include simple recreational evenings, sports tournaments, recreational day for families... with the aim to create more community among employees, in a young company like Technoprobe (40% of Technoprobe employees have less than 30 years) and promote the territory.

During 2023, 12 different initiatives were organized which saw 1,259 total participations, involving 680 employees.

5. Our approach to the environment

“The real challenge lies in knowing how to overturn the system, we should learn to work and produce, generating positive effects for the environment”

Giuseppe Crippa – Founder and Honorary President

5.1 Respect for the environment

Technoprobe believes that being responsible also means carrying out its business respecting the environment, in a sustainable and responsible way.

In this direction, the use of all resources, such as energy, water and greenhouse gas emissions, is monitored in order to use them as efficiently as possible. Waste is disposed of responsibly, water disposal and air emissions are controlled and treated.

The use of substances harmful to the ozone layer, where applicable, is managed in accordance with applicable regulations; Hazardous chemicals are identified, labelled and managed in accordance with health and safety and environmental protection standards. Technoprobe implements its production processes using the best technologies available to limit risks to the environment.

The Environmental Management System is structured in accordance with the ISO 14001 Guidelines. The organization works to obtain and maintain all required environmental authorizations and proactively adopts all actions to control its processes and manage requirements.

Furthermore, the Technoprobe Korea headquarters has certified its environmental management system according to the ISO 14001 standard.

Employees who manage work activities with a direct impact on the environment are specifically trained on the regulations and procedures to be implemented, and on the materials in use, and are required to apply them during their activity. These beliefs, together with our rigorous commitment to the application of the environmental laws in force, are part of our ethics.

5.2 Raw material

To carry out its activities, the Technoprobe Group mainly purchases the following types of basic materials: printed circuits (PCB), metal alloy material, electronic components, silicon nitride, precious material, screws, process solutions for surface chemical treatments.

Auxiliary materials are also used in the production process, such as: chemical products, pastes, resins, welding wires and technical gases.

| Incoming materials | UofM | 2023 | 2022 | 2021 |
|--------------------------------------|----------|---------------|---------------|--------------|
| Total renewable materials | t | 17.74 | 3.11 | 2.70 |
| Packaging (suitcases) | t | 15.44 | nd | nd |
| Other materials | t | 2.30 | 3.11 | 2.70 |
| Total NON-renewable materials | t | 517.72 | 149.16 | 30.70 |
| Printed circuits | t | 7.11 | 9.91 | 9.39 |
| Metallic alloys (probe card needles) | t | 0.03 | 0.33 | 0.22 |
| Electronic components | t | 0.08 | 0.11 | 0.13 |
| Silicon nitride | t | 0.65 | 1.33 | 1.36 |
| Precious materials | t | 0.01 | 0.06 | 0.05 |
| Screws | t | 13.14 | 17.32 | 14.55 |
| Solutions for chemical treatments | t | 370.36 | 11.80 | nd |
| Aisi (mechanical steel) | t | 66.42 | 79.57 | nd |
| Alloy (mechanical metal alloys) | t | 42.85 | 19.82 | nd |
| Non-renewable packaging | t | 1.45 | 1.85 | 1.61 |
| Other materials | t | 15.62 | 7.05 | 3.39 |

The raw materials entering the sites are mainly supplied by local suppliers, i.e. from suppliers located in the same geographical areas in which the Group operates in order to minimize the impact of the related transport. From a Life Cycle Perspective, the impact deriving from the transport of raw materials was quantified for Technoprobe SpA in terms of equivalent CO₂ emitted, through an analysis of GHG Scope 1, 2, 3 emissions, published on CDP.

5.3 Water consumption and discharge

Technoprobe is aware that water is a common good and a precious resource to be preserved; for this reason, every possible effort has been made to reduce consumption, although the company's direct production operations do not require significant volumes of water.

Within Technoprobe facilities most of the water is used for domestic purposes. Furthermore, most of the sites considered are currently located in areas not subject to water stress and frequent episodes of water shortages⁵.

Technoprobe monitors water withdrawals and water discharges in all facilities by reading meters monthly and reading bills.

⁵More details regarding the presence of production sites in water-stressed areas will be included in the CDP Water questionnaire

Both in terms of use and supply, the Headquarters' practice is reflected at the foreign offices. The main use of water resources is domestic, and water is supplied exclusively from public supplies, applying local regulations on consumption during periods of greater water scarcity.

If the water is used in industrial processes and is discharged at the end of the process, constant monitoring of the quality parameters is active and if this is foreseen, on-site treatment systems are adopted at the end of the process, before discharge into the public network, in compliance with locally applicable regulations.

Regarding the involvement of stakeholders in the responsible management of water resources, all sites where water discharge processes are active follow the directives issued by local regulations, in particular by activating information processes for dialogue with the relevant bodies, in order to obtain authorizations dedicated to unloading and subject to rigorous controls by local government bodies.

In cases where water discharge processes are not active at individual sites, any wastewater deriving from industrial processes is collected and disposed of as waste, with the support of authorized third-party bodies. Below is the table containing the details of water withdrawals. We observe a gradual growth in the volumes supplied, in relation to the growth in production volumes and the entry of new companies into the Group.

| Typology | UofM | 2023 | 2022 | 2021 |
|------------------------------|-------------------|--------------|---------------|--------------|
| Surface waters | megalitres | 5.15 | 51.12 | 44.64 |
| Third party water | megalitres | 77.18 | 60.28 | 37.43 |
| Total water withdrawn | megalitres | 82.33 | 111.40 | 82.07 |

The water supplied for the production process is mainly used for washing or dilution activities, the diluted solutions are disposed of as waste; minimal part of the water is lost through evaporation.

As regards industrial water discharges, they are sent to water treatment plants which allow the wastewater to be sent to the sewer in full compliance with the provisions of the discharge limits. The quality of water discharges based on standard effluent parameters is also monitored internally through control and sampling plans.⁶

5.4 Land use and biodiversity

Technoprobe is very attentive **to the impact of its buildings on the surrounding landscape** and natural areas. For this reason, the new buildings are created by maximizing the conservation of existing structures where possible and adopting architectural solutions that allow for perfect integration into the surrounding landscape. The aesthetics of the workplace is very important for the company to ensure the well-being of the employees.

For the construction of its sites, to prevent the overbuilding of natural areas, Technoprobe has chosen to redevelop some industrial areas previously in use, **maintaining the pre-existing buildings and**

⁶Now the issue of water discharges and consumption is addressed qualitatively as the Organization is structuring its database following the acquisitions and changes in the composition of the Group. It undertakes to produce a quantitative disclosure for the next financial year.

making only improvements in terms of energy and the aesthetics of the buildings. Even at the Agrate site, although the surface area is not particularly large, green areas have still been created.

The surfaces occupied by the Company are continuously increasing due to the need to expand its production capacity.

Mariarosa and Giuseppe Crippa Foundation

In the 12.5 hectares of land surrounding the company at the Cernusco Lombardone site, the Crippa family has been working for several years to care for the landscape and conserve natural areas.

In 2023, the total green areas on which the Mariarosa and Giuseppe Crippa Foundation operates amount to 124,550 m², of which 50,500 m² dedicated to the social garden, thanks to the commitment of the Cascina Andegardo Social Enterprise or of T-Plus SpA, the shareholder majority ownership of Technoprobe.

In the remaining 74,050 m² of green areas, T-Plus SpA carries out constant redevelopment activities thanks to the planting of hundreds of new native plants every year. These species contribute to the conservation of the landscape, the thermoregulation of the surrounding environment and the absorption of carbon dioxide.

5.5 Energy and Emissions

Energy and energy efficiency

With the aim of reducing environmental impacts, and in particular emissions, energy consumption is one of the main environmental aspects to be paid attention to by the organisation.

In particular, the consumption of electricity essentially depends on the power supply of the production machines, the lighting, and the air conditioning systems of the work areas, while the consumption of natural gas, diesel and oil are linked respectively to the space heating processes work and transport. To a small extent, some refrigerant gases are also used within refrigeration and air conditioning systems.

The buildings owned by Technoprobe are mostly recently built and are therefore already equipped with the best technologies available in terms of energy efficiency. However, a plan is underway to improve the efficiency of the systems to improve overall energy efficiency over time.

As regards the lighting of the work areas, presence detectors and twilight systems have been installed which allow the lighting equipment to be switched on only when necessary.

In 2023, Technoprobe carried out the energy diagnosis for the Building TPI 1-2-3-5 of Cernusco Lombardone. The outcome was then presented to the Energy Efficiency Unit Department of ENEA which operates on these issues on behalf of the Ministry of Ecological Transition.

Given the rapid and continuous company growth in terms of productivity, new buildings and consequent energy consumption, from 2021 Technoprobe S.p.A. has voluntarily appointed an Energy Manager with the aim of deepening the analysis of energy consumption and evaluating possible

efficiency actions. This appointment was the Organization's first step towards ever greater attention to the issues of efficiency and reduction of resource consumption.

For several years now, Technoprobe has been focused on technical and behavioural improvements to reduce energy consumption, with investments in the modernization of structures and the implementation of new technologies to increase energy efficiency in production. Investments over the years have included, in addition to the purchase of innovative machines and systems, also improvements in the energy efficiency of lighting systems, with the installation of lighting fixtures with new LED technologies in a large part of the company areas.

In 2023, two energy production systems from photovoltaic panels were installed at the Osnago site and at the TPI5 building in Cernusco Lombardone, for a total installed power of 340.795 kWp. In 2023, systems were also built at the TPI2 and TPI3 buildings, for a total installed power of 442.39 kWp, put into operation in 2024.

The Technoprobe America plant also self-produces part of its energy via a photovoltaic system.

The remaining part of the electricity used is supplied by the grid.

The second energy source used at the site is methane gas which is used for industrial purposes but exclusively for air conditioning the rooms. The consumption of methane gas is therefore not related to the manufacturing processes, but changes exclusively according to the thermal season and the volumes of the rooms that need to be heated.

The data in absolute values show a progressive increase in natural gas consumption, used mainly for heating buildings, due to the inclusion of new factories, as well as the inclusion of new offices globally.

Below is the energy consumption in the three-year period 2021-2023, the trend of which is constantly growing, with a levelling off in the last year, in line with the progressive expansion of the company business.

| Type of direct energy consumption in GJ | UofM | 2023 | 2022 | 2021 |
|--|-----------|------------------|------------------|------------------|
| Total direct energy consumption | GJ | 25,963.61 | 26,676.36 | 18,018.72 |
| of which: | | | | |
| Methane (for heating/systems) | GJ | 24,111.19 | 24,998.13 | 16,583.18 |
| Diesel (heating/systems/generating sets) | GJ | 0.59 | 0 | 0 |
| Petrol (for transport - car fleet) | GJ | 653.72 | 524.90 | 452.32 |
| Diesel (for transport - car fleet) | GJ | 1,191.54 | 1,153.33 | 983.22 |
| LPG (transport – car fleet) | GJ | 6.57 | 0 | 0 |

| Type of indirect energy consumption in GJ | UofM | 2023 | 2022 | 2021 |
|---|-----------|-------------------|------------------|------------------|
| Total indirect energy consumption | GJ | 100,390.12 | 80,677.10 | 55,288.79 |
| of which: | | | | |
| from non-renewable sources | GJ | 100,390.12 | 80,677.10 | 55,288.79 |
| from renewable sources | GJ | 0 | 0 | 0 |

In relation to the energy mix purchased, at the moment the Group does not foresee the acquisition of Certificates of Guarantee of Origin relating to the supply of energy from renewable sources. For this reason, the overall value of the energy purchased is declared as non-renewable, as it cannot refer to the renewable component of the national energy mix.

| Electricity produced and self-produced | UofM | 2023 | 2022 | 2021 |
|--|-----------|---------------|--------------|--------------|
| Of which non-renewable sources | GJ | 0.00 | 0.00 | 0.00 |
| Of which from renewable sources | GJ | 955.89 | 19.36 | 10.98 |
| Total | GJ | 955.89 | 19.36 | 10.98 |

| Breakdown of energy consumption by source | UofM | 2023 | 2022 | 2021 |
|--|-----------|-------------------|-------------------|------------------|
| Total coming from non-renewable energy sources | GJ | 126,353.73 | 107,353.46 | 73,307.50 |
| Total coming from renewable energy sources | GJ | 955.89 | 19.36 | 10.98 |
| Total | GJ | 127,309.62 | 107,372.82 | 73,318.48 |

Energy intensity

To evaluate company energy performance, technical literature invites companies to measure their consumption in relation to the specific product units that are produced.

The performance indicators calculated in this way are, however, useful and representative in situations where the consumption of production equipment is predominant compared to the consumption that can be defined as auxiliary to the process, and where therefore the product volumes directly impact consumption. The type of processes that characterize Technoprobe and the significant impact of auxiliary consumption dedicated to maintaining suitable thermo-hygrometric conditions within the work environments, which are effectively independent of production volumes, make the performance indicators as defined above unrepresentative.

However, to proceed with the characterization of the impact of energy consumption on the creation of the finished product, the Energy Intensity indicator is defined, calculated as the ratio over the years between consumption and company turnover.

Below is the table containing the energy intensity data calculated for the three-year period 2021-2023:

| Energy intensity | UofM | 2023 | 2022 | 2021 |
|--|----------------|---------------|---------------|---------------|
| Turnover (revenues + financial income) | mIn€ | 417.8 | 550.1 | 391.8 |
| Total energy | GJ | 126,353.73 | 107,353.46 | 73,307.50 |
| Energy intensity | GJ/mIn€ | 302.43 | 195.15 | 187.10 |

Emissions in the atmosphere

In order to determine the "carbon footprint" of the activities carried out by Technoprobe SpA, an analysis of the Scope 1, 2 and 3 GHG emissions generated by it was conducted. As regards Scope 1 and Scope 2 reporting, the analysis, implemented starting from 2019, includes equivalent CO₂ emissions deriving from combustion processes, use of company vehicles, purchased electricity, air conditioning and refrigeration.

During 2020, Technoprobe SpA also started Scope 3 reporting, a category that includes emissions that are indirectly generated by the company's value chain itself. Also for 2022, it can be consulted in the

CDP Climate Change 2023 Questionnaire published on the organisation's official website (data valid only for Technoprobe SpA)⁷.

Below is the table containing the data relating to Scope 1 and Scope 2 for the three-year period 2021-2023:

| Direct emissions (Scope 1) | UofM | 2023 | 2022 | 2021 |
|---|--------|-----------------|-----------------|-----------------|
| Total Scope 1 direct emissions | | 2,084.80 | 2,012.81 | 1,111.85 |
| Methane (for heating/system) | t CO2e | 1,357.41 | 1,404.56 | 934.98 |
| Diesel (for heating/system/generating sets) | | 0.04 | 0.00 | 0.00 |
| Petrol (for transport - car fleet) | | 42.49 | 34.94 | 30.44 |
| Diesel/Gas oil (for transport - car fleet) | | 84.10 | 82.11 | 68.73 |
| LPG (transport – car fleet) | | 420.18 | 0.00 | 0.00 |
| Refrigerant gas leaks (Fgas) | | 180.58 | 491.20 | 77.70 |

| Indirect emissions (Scope 2) | UdM | 2023 | 2022 | 2021 |
|------------------------------|--------|-----------|-----------|----------|
| Electricity - Location Based | t CO2e | 7,508.56 | 6,034.14 | 4,013.06 |
| Electricity - Market Based | | 12,732.08 | 10,231.96 | 7,042.77 |

| Scope 1 and Scope 2 emissions | UdM | 2023 | 2022 | 2021 |
|--|--------|-----------|-----------|----------|
| Total Scope 1 and Scope 2 Location Based emissions | t CO2e | 9,593.36 | 8,046.96 | 5,124.91 |
| Total Scope 1 and Scope 2 Market Based emissions | | 14,816.88 | 12,244.77 | 8,154.62 |

For the year 2023, Scope 1 and Scope 2 emissions are reported at Group level, in relation to the reporting of emissions carried out for this NFS.

Actions taken by Technoprobe SpA

- Incentives for employees to use the train to go to work, through reimbursement of the overall cost of annual season tickets and the activation of a shuttle service to cover the journey from the train station to the Cernusco site.
- Analysis of specific consumption of individual users.
- Start of plant efficiency projects.
- Installation of photovoltaic systems.

⁷ <https://www.cdp.net/en>

| Scope 1 and Scope 2 emission intensity | UofM | 2023 | 2022 | 2021 |
|---|------------|-----------|-----------|----------|
| Turnover (revenues + financial income) | mIn€ | 417.8 | 550.1 | 391.8 |
| Total Scope 1 and Scope 2 Location Based emissions | tCO2e | 9,593.36 | 8,046.96 | 5,124.91 |
| Total Scope 1 and Scope 2 Market Based emissions | tCO2e | 14,816.88 | 12,244.77 | 8,154.62 |
| Scope 1 and Scope 2 Location Based emission intensity | tCO2e/mIn€ | 22.96 | 14.63 | 13.08 |
| Scope 1 and Scope 2 emission intensity Market Based | tCO2e/mIn€ | 35.46 | 22.26 | 20.81 |

As reported in the previous table, the emission intensity data is growing in the three-year period 2021-2023.

Sustainable mobility

Environmental commitment comes first and foremost from the daily actions of each of us.

Transport has a significant impact on the environment and with this in mind the company has introduced various solutions to reduce the environmental, social and economic impacts generated by the way workers travel.

To encourage employees to use public transport, Technoprobe S.p.A. assumes 100% of the cost of the train pass for each employee who uses it. For the year 2023, 60 people have joined this initiative for a total of 378 subscriptions.

5.6 Waste management

Technoprobe is constantly committed to reducing the volumes of waste resulting from its production and office activities.

As regards the "domestic" waste produced in all work areas, careful separate collection is carried out, for which all employees are constantly made aware so that they are aware that everyone can make their own contribution to protecting the environment.

As regards special waste deriving from production activities, however, these are managed by adopting the best available solutions and favouring material or energy recovery operations as much as possible over disposal.

Dedicated areas have been set up within the production sites for the temporary storage of special waste. These areas have been created in such a way as to prevent any form of pollution of the soil or aquifers; the waste is placed in areas covered from atmospheric agents, paved and equipped with safeguards to prevent any spills.

At Group level, waste generation depends on the specificity of the business of the subsidiaries. The locations that carry out repair activities do not produce industrial waste or produce it only in negligible quantities. Where there is a real production process, as in some of the controlled companies, a description of the types of waste produced, mainly metals or chemical process solutions, has been provided. In general, industrial waste disposal processes are active through authorized third-party companies, while recovery processes are implemented for waste containing precious metals.

The foreign offices that deal solely with repair activities, from which significant quantities of industrial waste are not generated, mainly deal with the management of non-hazardous urban waste, such as packaging, paper or cardboard, activating, where possible, recycling and reuse processes materials, such as boxes and foam fillers.

None of the companies reports significant changes over the years regarding this issue.

Waste management by authorized third-party companies is managed in accordance with the contractual and legislative obligations in force locally and a part of the data for this reporting has been estimated. Following the first final balance carried out, starting from this year, foreign companies will adopt progressive and constant monitoring of waste, in order to have increasingly complete and accurate data.

The following table shows the trend in the volumes of waste produced in the reporting period:

| Type of waste generated | UofM | 2023 | 2022 | 2021 |
|------------------------------------|----------|-----------------|---------------|---------------|
| Total hazardous waste produced | t | 361.80 | 259.35 | 370.94 |
| Total non-hazardous waste produced | t | 807.77 | 615.85 | 548.94 |
| Total waste produced | t | 1,169,57 | 875.20 | 919.88 |

It is noted that during 2022 at the Agrate site the water treatment plant became fully operational, allowing the industrial waste authorized based on a specific provision produced by the activities present to be treated and allocated to public sewerage. At the start-up phase of the plant in 2021, this industrial waste had been managed as waste.

The volume of special waste produced by Technoprobe sites was compared to the turnover, showing results in the following table.

| Ratio between waste produced and turnover | UofM | 2023 | 2022 | 2021 |
|---|---------------|-------------|-------------|-------------|
| Total waste produced | t | 1,169,57 | 875.2 | 919.88 |
| Turnover (revenues + financial income) | mln€ | 417.8 | 550.1 | 392.8 |
| Total waste produced/Turnover | t/mln€ | 2.80 | 1.59 | 2.35 |

The company, from a circular economy perspective, prefers material or energy recovery operations and, only in the absence of alternatives, sends its waste for disposal. Below are the tons of waste not sent to landfill divided into dangerous and non-hazardous.

| Type of waste not sent to landfill | UofM | 2023 | 2022 | 2021 |
|---|----------|---------------|---------------|---------------|
| Preparing for reuse | t | 0 | 0 | 0 |
| Recycling | t | 39.77 | 18.74 | 15.56 |
| Other recovery operations | t | 150.71 | 158.25 | 108.97 |
| Total hazardous waste not sent to landfill | t | 190.48 | 176.99 | 124.53 |
| Preparing for reuse | t | 0 | 0 | 0 |
| Recycling | t | 54.87 | 54.80 | 20.87 |
| Other recovery operations | t | 197.81 | 146.87 | 130.00 |
| Total non-hazardous waste not sent to landfill | t | 252.68 | 201.67 | 150.87 |

The waste sent for disposal consists mainly of aqueous liquids coming from washing operations or galvanic processes for the surface treatment of metals. Below are the tons of waste delivered by disposal category divided between hazardous and non-hazardous.

| Type of waste | UofM | 2023 | 2022 | 2021 |
|---|----------|---------------|---------------|---------------|
| Incineration (with energy recovery) | t | 17.66 | 21.25 | 3.54 |
| Incineration (without energy recovery) | t | 0 | 0 | 0 |
| Transfer to landfill | t | 21.61 | 0 | 0 |
| Other disposal operations | t | 128.95 | 62.43 | 246.19 |
| Total hazardous waste sent to landfill | t | 168.22 | 83,68 | 249.73 |
| Incineration (with energy recovery) | t | 30.56 | 48.18 | 13.33 |
| Incineration (without energy recovery) | t | 0 | 0 | 0 |
| Transfer to landfill | t | 53.65 | 53.65 | 37.26 |
| Other disposal operations | t | 471.43 | 315.21 | 345.20 |
| Total non-hazardous waste sent to landfill | t | 555.64 | 417.04 | 395.79 |

Recycled mechanics and suitcases

During 2022 Technoprobe started, in agreement with an important customer, a new project with a view to green economy and economic savings for both parties. The activity's mission is the recovery of mechanical components and suitcases.

6. Our value chain

6.1 Supply chain management

The main raw materials used by the Group in the production cycle are:

- Printed circuit boards (PCBs), mainly made of copper semiconductors;
- Metal alloys;
- Electronic or mechanical components of different nature;
- Silicon nitride (ceramic material);
- Precious materials, mainly palladium;
- Process solutions used for surface chemical treatments.

On the subject of procurement, the Group has adopted a **Supplier Code of Conduct** and a **Global Procurement Policy**. This procedure applies to all employees of Technoprobe S.p.A. and its subsidiaries and has the objective of indicating the general principles that must guide the process of purchasing goods, services and professional consultancy. With this procedure we want to ensure that the process is always conducted in a transparent, documentable manner and based on non-arbitrary and objective criteria. The Supplier Code of Conduct requires that all Technoprobe suppliers promote and adopt ethically and socially sustainable business models, which guarantee the protection of the environment, the protection of health, safety, dignity and fundamental human rights of all workers.

All Technoprobe Group staff involved must ensure the traceability of all supplies of goods and services in the Group's accounting and management systems.

Furthermore, each purchase contract is subject to the supplier's acceptance of the Code of Business Conduct.

This document is disseminated to all interested parties for training and information purposes and approved by the Board of Directors.

On an operational level, the procurement of goods and services is regulated at Technoprobe S.p.A. by 3 different procedures:

- Supplier qualification procedure;
- Supplier management procedure;
- Procedure for the procurement and purchase of goods, services and consultancy.

These procedures define guidelines and standards that the Procurement function must respect in managing the supply chain and fall within the broader context of the Quality Management System, which is ISO 9001:2015 certified at Technoprobe.

| Local suppliers | UofM | 2023 | 2022 | 2021 |
|---|------|------|------|------|
| Total procurement budget spent at local suppliers out of total procurement budget spent | % | 64% | 77% | 78% |

During 2023 Technoprobe S.p.A. updated the calculation methodology, detailing the procurement data more precisely.

6.2 Relationship with customers

As regards the downstream segment of the value chain, Technoprobe **pays constant attention to the satisfaction of its customers**, through continuous monitoring of product non-conformities.

The company understands and embraces the sustainability needs of its customers and is motivated to constantly improve its ESG strategies across its entire supply chain.

At an operational level, the management of non-conformities is ruled by the Procedure for the management of non-conformities and improvement actions. This procedure applies to non-conformities, improvement and containment actions relating to the cycle of products/services offered by the company. It aims to define the responsibilities and methods of detection, recording, treatment and analysis of Non-Conformities (NC) of the product, process and quality system in order to:

- avoid providing the customer with products with defects that make them not correspond to the specifications or that may in any way compromise the functionality and reliability of the product itself;
- avoid repeating behaviours or flows that lead to product or process failures to improve company performance.

Furthermore, it defines the responsibilities and methods of issuing, managing, and evaluating the effectiveness of corrective and preventive actions in response to the non-conformities detected and provides the Company with a useful tool for monitoring and measuring company performance and customer satisfaction.

There are numerous initiatives that Technoprobe has conducted to make its value chain more sustainable.

CDP – Carbon Disclosure Project

The Organization has joined the Climate Change and Water Security Program of the Carbon Disclosure Project (CDP), the most important global disclosure system for the management of environmental impacts.

The CDP offers a system to measure, detect, manage, and share information regarding climate change at a global level that involves both the productive world and public administrations in a virtuous community. Technoprobe S.p.A., starting from 2019, prepares the questionnaire defined by the CDP in which it inserts all the available information aimed at reporting greenhouse gas emissions and energy consumption, as well as describing the company approach to climate risk. All the information entered contributes to feeding a common database useful for defining benchmarks of the environmental performance of organizations and dedicated reporting aimed at investors and the market.

Completing the CDP questionnaire helped the Organization to effectively communicate its strategies for measuring emissions and managing the risks/opportunities associated with the effects of climate change as well as defining objectives for continuous performance improvement.

RBA – Responsible Business Alliance

Technoprobe also annually carries out a self-assessment according to the checklists defined by the RBA (Responsible Business Alliance), a non-profit organization made up of companies in the electronics and automotive sectors committed to maintaining a common Code of Conduct regarding social, environmental and ethics of their supply chains.

The company is required to complete a self-assessment questionnaire with the aim of carrying out a Due Diligence of the effectiveness of risk management systems regarding health-safety, environment, ethics and working conditions. Disclosure of company practices on issues such as Business Ethics and protection of human rights is also required.

7. Our relationship with the community

“Any vision and strategy of sustainability must start from one's connection and sense of belonging to the territory and the communities of which one is part. It is first of all in that context that a company must indispensably have a positive impact.”

Roberto Crippa – Vice President

Technoprobe was born in the territory where the Crippa family has its roots.

Behind the great growth of these decades - not only in Italy but above all on a global level - there is therefore the story of an all-Italian family, a family that strongly believed in the mission it had given itself by personally engaging in keeping the relationship between the company and the surrounding area, inspired by the principle of "acting with a community of people", rather than with a simple organisation.

It is the story of two generations of courageous and enlightened entrepreneurs, who gave shape and success to a company of true excellence, for innovation, quality and reliability. They did so by also bringing value to the territory and to their communities of reference, demonstrating how when a family and a territory stipulate a social contract between themselves in which each person fully assumes their responsibilities, the positive effects end up being 'be for the benefit of every stakeholder, without any kind of distinction.

7.1 Initiatives implemented with the community

“We all play here.” The new sports field in Merate.

The "Here we all play" project, undertaken in 2022 and which will continue for a total duration of five years, continued in 2023, with the aim of giving new impetus to sporting activities in the area by financing first-level structures.

ForMe training island – a bridge to work

In April 2023 Technoprobe SpA launched the "ForMe - a bridge to work" training project. It is a training island born from the collaboration between Technoprobe and the social cooperative Il Grappolo, with the contribution of the Province of Lecco, with resources from the Lombardy Region Enterprise Dote Announcement.

ForMe is a work environment where, in the spaces of the social cooperative in Oggiono (LC), nine trainees with disabilities, under the supervision of dedicated tutors, receive training to acquire professional skills and approach the world of work, strengthening their personal identity and professional.

ForMe's objective is to guarantee interns a training path that accompanies them towards the world of work, respecting everyone's learning times and promoting the individual potential of the participants, in an environment that stimulates their personal growth.

Contrary to what the word island might suggest, it is therefore not an "isolated" space but a bridge to bring together companies and fragile workers, providing the latter with a path to approach and work placement.

The project will last three years and will train trainees according to the professional profiles of mechanical installer and maintenance worker and logistics and shipping warehouse operator.

Electronics and Electrotechnics course of the ITS Viganò of Merate

Technoprobe SpA, together with Confindustria Lecco and Sondrio, supports the course of studies in Electronics and Electrotechnics at ITS Viganò in Merate, born in the 2022/2023 school year.

The course trains students with specific skills in the field of materials and construction technologies of electronic systems, providing a solid preparation in the design, construction and management of electrical, electronic, automation and robotics systems.

The electronic course of study is designed to provide knowledge and skills that are more decisive than ever for the evolution of the contemporary world: the study of theoretical concepts is immediately combined with an important laboratory activity which, responding to specific sectors of use and in compliance with technical regulations, it allows students to develop highly strategic practical skills.

In 2023 Technoprobe supported the total renovation of the Electronics laboratory. The three-year students will spend at least a third of their weekly hours in the laboratory and there they will be able to make firsthand use of cutting-edge instrumentation for design activity; 47 students were enrolled in the Electronics major at ITS Viganò in Merate in 2023, 24 in the first year and 23 in the second year.

Cascina Andegardo Social Enterprise

The Mariarosa and Giuseppe Crippa Foundation, through the action of the Cascina Andegardo Social Enterprise, creates and manages a social garden in the spaces adjacent to the company. In an area of 5 hectares the social enterprise creates work placements for disabled or disabled people of fragility and, more generally, carries out activities that can be aimed at achieving:

- the socio-work inclusion of minors of working age and adults included in rehabilitation and social support projects;
- social and service performances and activities for local communities through the use of material and immaterial agricultural resources to promote, accompany and implement actions aimed at developing skills and abilities, social and work inclusion, recreation and services useful for daily life;

projects aimed at environmental and food education, the protection of biodiversity as well as the dissemination of knowledge of the territory, through the organization of social and educational factors recognized at regional level, such as initiatives for the reception and stay of pre-school children and people in social, physical and psychological difficulties.

8. Our numbers

8.1 Our financial performance

The financial year ended 31 December 2023 was a satisfactory year for the Group, notwithstanding the contraction in revenues compared to the previous year; this trend was the result of the decline in sales of some of the Group's main customers and the contraction of the reference market.

Also for the 2023 financial year, revenues outside Italy represent over 97% of the total with greater exposure to the Asian and American markets.

The contraction in turnover also had a more than proportional impact on the cost of sales due to the lower absorption of fixed structural costs which, as a pure strategic choice, the Group decided to keep almost unchanged both in terms of production capacity and resources employed to guarantee an adequate response to the recovery in volumes expected as early as the 2024 financial year. Furthermore, the cost of sales also reflects the consolidation of the newly acquired Harbor Electronics.

Research and development expenses in 2023 were broadly in line with 2022 with a consequent increase in their percentage impact on revenues, confirming the Group's choice to maintain the same levels of strategic investment.

During the 2023 financial year, the Group continued with its strategic choice of expansion and vertical integration, both through acquisitions and investments in property, machinery and equipment to increase its production capacity in order to maintain its technological and commercial leadership.

Table below shows the value generated and distributed by Technoprobe in the three-year period 2021-2023:

| Value generated and distributed | UofM | 2023 | 2022 | 2021 |
|--------------------------------------|------------|----------------|----------------|----------------|
| Economic value generated | €/k | 417,772 | 550.104 | 391,769 |
| Distributed economic value | €/k | 331,242 | 342,655 | 285,211 |
| <i>Operating costs</i> | €/k | 143,312 | 167,867 | 119,472 |
| <i>Employee wages and benefits</i> | €/k | 143,224 | 135,702 | 97,567 |
| <i>Payments to capital providers</i> | €/k | - | 1,129 | 4,604 |
| <i>Value distributed to the PA</i> | €/k | 44,618 | 37,918 | 63,448 |
| <i>Investments in the community</i> | €/k | 88 | 39 | 120 |
| Retained economic value | €/k | 86,530 | 207,450 | 106,558 |

Methodological note

This document represents the **consolidated Non-Financial Statement of Technoprobe Group**, approved on March 14th, 2024 by the Board of Directors.

This document aimed at communicating clearly Technoprobe's sustainability performance to its stakeholders with particular reference to the organizational model, the activities conducted, the main performance indicators relating to environmental, social and governance aspects (of here the acronym "ESG") during the financial year from 1 January 2023 to 31 December 2023. The reporting perimeter includes the data of the companies of the Technoprobe Group which have been identified as relevant, in consideration of

- i) number of employees
- ii) production processes with direct impact on ESG issues:

| Company | Performed activity |
|--|--|
| Technoprobe SpA | Research, Development, Design, Production, Commercial and After-sales Services |
| Technoprobe America Inc. | Commercial and After-sales Services |
| Technoprobe Taiwan Co. Ltd. | Production, Commercial Services and After-sales |
| Technoprobe Korea Co. Ltd. | Production, Commercial Services and After-sales |
| Microfabrica Inc. | Research, Development, Production, Commercial Services |
| Technoprobe Asia Pte. Ltd. | Production, Commercial Services and After-sales |
| Technoprobe Asia Pte. Ltd – Philippines Branch | Production, Commercial Services and After-sales |
| YeeWei Inc. | Research, Development and Production |
| Harbor Electronics Inc. | Design and Production |

It should be noted that for the company Harbor Electronics Inc., data started from the acquisition date in August 2023. Where present, specific data relating to the reporting period were considered; alternatively, estimates were used.

This document has been drawn up in accordance with the GRI Standards according to the reporting option "with reference to the GRI Standards", published by the Global Reporting Initiative (GRI) in 2016 and updated in 2021. The document has been drawn up taking into consideration the themes identified through the materiality analysis referred to in paragraph "2.2 Technoprobe stakeholders and the Materiality analysis". Furthermore, as required by the GRI Standards, the GRI Content Index is included in the document, with details of the indicators reported and specific references to the pages.

The data collection process involved various functions of the Company in to guarantee compliance with the principles established by GRI 1:

- Accuracy;
- Balance;
- Clarity;
- Comparability;
- Integrity;
- Sustainability context;
- Responsiveness;
- Auditability.

This document is subject to limited review by the company PricewaterhouseCoopers SpA and, at the end of it, information relating to the European Taxonomy is reported.

Calculation of social indicators

The composition of Technoprobe's staff is reported throughout the document in headcount. As also reported in the paragraph "4.1 Human capital".

The hiring and termination rate was calculated as follows:

- **Hire/quit rate (overall)**

$$\frac{\text{new hiring from 01.01.202x to 31.12.202x}}{\text{total headcount as at 31.12.202x}}$$
- **Hire/quit rate (relative)**

$$\frac{\text{gender specific new hiring from 01.01.202x to 31.12.202x}}{\text{total headcount as at 31.12.202x for a specific gender}}$$

The average training hours were calculated as follows:

- **Average number of training hours (overall)**

$$\frac{\text{total training hours delivered from 01.01.202x to 31.12.202x}}{\text{total headcount as at 31.12.202x}}$$
- **Average number of training hours (relative)**

$$\frac{\text{gender specific total training hours delivered from 01.01.202x to 31.12.202x}}{\text{total headcounts as at 31.12.202x for a specific gender}}$$

The injury frequency indices were calculated as follows

$$\frac{\text{numer of accidents recorded between 01.01.202x e il 31.12.202x}}{\text{total working hours as at 01.01.202x and as at 31.12.202x}} * 1.000.000$$

Calculation of environmental indicators

The environmental indicators were determined using different calculation methodologies based on single data.

Raw material

The GRI 301-1 indicator relating to the materials used was reported by reporting the materials purchased by Technoprobe to allow the production process.

It was therefore assumed that the materials supplied are equal to the materials used for production.

The materials reported are the most used raw materials in Technoprobe's production processes.

PROCUREMENT (GRI 301-1) – Technoprobe S.p.A.

The databases used to compile the GRI 301-1 table relating to Technoprobe S.p.A. represent all purchases made in the 2023 financial year for each material for the construction of the probe card. For each of them, the quantities, material identification codes, unit prices, weights calculated according to the criteria explained below, total prices and other less relevant information are reported.

As regards renewable materials, they include "Packaging (Suitcases). These containers are purchased in numerical units of measurement in pieces (pcs). To calculate the weight equivalent, the indication given in the coding description of each item was taken into consideration and the double check was carried out by sample weighing the packages available in the stock.

With regards to non-renewable materials, it includes:

- Printed Circuit Boards: Printed circuit board purchases are expressed in pieces. To calculate the weight equivalent, a sample weighing of the material available in stock was carried out. Considering that this is a customized product, and the weight/volume is subject to variables, an average weight has been defined, calculated based on the dimensions of the x and y axes of the design and its thickness, identifying an average weight for each card type. For the years 2022 and 2021, it was not possible to adopt the same calculation methodology as for 2023, the following assumptions were made: 1 piece = 1 kg;
- Metallic Alloys (probe card needles): Purchase is made in grams.
- Electronic Components: The components are purchased in numerical units of measurement and therefore, to identify the equivalent expressed in kg, the stock material was weighed.
- Silicon Nitride: Silicon nitride is purchased in sheets of different thicknesses and sizes and has a density of 3.17 g/cm³; therefore, to calculate the weight/volume equivalent, the thickness per side had to be multiplied, finding the volume cm³ as the result. To find the total weight of nitride purchased, the following formula was followed: Qnt Kg = (quantity * density * plate volume) /1000.

For the years 2022 and 2021, it was not possible to adopt the same calculation methodology as for 2023, the estimate made has the denominator of the coefficient 53.05 (calculated based on the division between the data in nitride pieces and the data estimated in kg of the nitride of 2023) and to the denominator the 2022 and 2021 data of the nitride in pieces.

- Precious Materials: precious materials (palladium and silver) were not purchased during the 2023, as the company strategy was to use its stock due to the decrease in demand.
- Screws: The screws are purchased in numerical quantities expressed in pieces and to calculate the weight/volume equivalent, an average weight based on historical data of 0.01 kg was defined which was multiplied by the respective quantities with the average weight.
- Solutions for chemical treatments: depending on the type, they are purchased in different types of packaging, expressed in kg or litres. For this reason, since it is not possible to equalize the two units of measurement, it was necessary to split the two items per unit of measure.
- Alloy (Metal Alloys for Mechanical Engineering): it is purchased in several plates, the weight of which varies depending on the thickness and size of the plate. To find the weight equivalent to the quantity of pieces purchased, a sample weighing was carried out with the materials available in stock and an average weight of 5 kg per plate was defined.

PROCUREMENT (GRI 301-1) - Subsidiaries

Data relating to Technoprobe Korea are not available since the company operates by carrying out simple assembly production and repair activities using semi-finished products supplied by Technoprobe S.p.A..

For the rest of the companies, the data reported is accurate based on monitoring files and/or summary of the materials used.

Water consumption and discharge

The Technoprobe Korea subsidiary is excluded from the scope of water data consolidation since it does not use water for industrial use, but only domestic water for office operations. Since these are municipal facilities, the Company is not able to precisely measure the exact quantity of water consumed for domestic use.

The Harbor Electronics' data, however, are estimated on the basis of "discharge permit". The other subsidiaries declare that data come from bills, invoices or extracts from the sites of the companies from which they are supplied.

It should be noted that since 2023, Technoprobe S.p.A. has started the activity of timely quantification of the quantities of water used by the processes and not discharged, managing to provide the updated discharge data which, however, for previous years was assumed to be equal to the water withdrawal.

As regards the Group data relating to wastewater and water consumption, it is currently addressed qualitatively as the Organization is structuring its database following the acquisitions and changes in the composition of the Group, with the aim of providing the data updated in future years.

Energy and emissions

To calculate the direct energy consumption in GJ of Technoprobe S.p.A. for 2022 and 2021, the conversion factors from the DEFRA parameter table were used, unlike what was done last year, in the published Sustainability Report. The values relating to the renewable energy purchased for Technoprobe S.p.A. indicated in last year's report are not included in this version for the year 2023/2022/2021 as there are no Certificates of Guarantee of Origin.

Below are the emission factors used to calculate Scope 1 emissions:

- **Years 2021-2022-2023:**
 - Methane for heating: DEFRA parameter table for the reference year
 - Heating oil: DEFRA parameter table for the reference year
 - Petrol for transport: DEFRA parameter table for the reference year
 - Diesel fuel for transport: DEFRA parameter table for the reference year
 - LPG for transport: DEFRA parameter table for the reference year

Below are the emission factors used to calculate Scope 2 emissions:

- **Years 2021-2022-2023**
 - Electricity – Location Based (CO₂): Italian Greenhouse Gas Inventory 1990-2021 National Inventory Report 2023, Ispra of the reference year
 - Electricity – Location Based (CH₄): ABI, Guidelines on the application of the GRI Standards on environmental matters of the reference year
 - Electricity - Location Based (N₂O): ABI, Guidelines on the application of the GRI Standards on environmental matters of the reference year
 - Electricity – Market Based: AIB Association of Issuing Bodies of the reference year;

Regarding GRI 302-1 data, Harbor Electronics reports that for the diesel and LPG values the data are estimated and for electricity the data relating to the year 2023 is estimated on the basis of 2021 since the supplier Energy has not yet published the energy sources for 2023. For Technoprobe America, Technoprobe Taiwan and Microfabrica the data provided represents the best estimate.

The data relating to energy consumption and emissions were normalized by turnover, returning the energy and emission intensity data respectively, according to the following formula:

$$\frac{(total\ energy\ consumption/total\ 202x\ emissions)}{revenues\ from\ 01.01.202x\ to\ 31.12.202x}$$

Waste management

Regarding GRI 306-3 data, Microfabrica reports that the disposal of non-hazardous waste is estimated based on the invoicing of the service. Harbor Electronics reports, however, that non-hazardous waste is not tracked punctually but estimated. For the rest of the locations, the data present comes from bills and/or waste monitoring.

Regarding GRI 306-4, Singapore reports values of zero in response to all requests for the indicator. Philippines reports that part of the data is estimated, as is Microfabrica's data relating to recycled waste, estimated based on the billing of the service.

The data relating to waste produced were normalized by turnover according to the following formula:

$$\frac{(tons\ of\ waste\ produced\ in\ 202x)}{revenues\ from\ 01.01.202x\ to\ 31.12.202x}$$

Procurement

As regards the calculation of the supply data from local suppliers, all the offices have identified local suppliers as the share of suppliers belonging to the same country, without any regional identification. The same indication was also given for the United States.

ANNEX I: CONNECTION TABLE OF THE DECREE'S AREAS

Reconciliation of material topics and scope of Legislative Decree 254/2016

| Material themes | GRI indicators | Areas of Legislative Decree 254/2016 | Examples of related risks | Examples of monitoring methods |
|----------------------------------|----------------|--|--|--|
| Energy consumption and emissions | 302-1 | Energy consumption | Risk of not define correctly energy consumption | Energy Manager appointment |
| | 302-3 | Greenhouse gas emissions and polluting emissions | Risk of inefficiency linked to the use of energy resources | Single authorization for all plants that provide emission processes |
| | 305-1 | | Risk of not controlling emissions from adverse events | PR-065-TPI - Change management procedure |
| | 305-2 | | Risk of pollution of environmental matrices Risk of sanctions | PR-082-TPI - Emissions management PR-084-TPI-Refrigerant gas management |
| | 305-4 | | Risk of interruption of business activity | PR-071-TPI-Management procedure for legal requirements and compliance obligations EHS PR-086-TPI-Procedure for communicating and managing unwanted EHS events PR-088-TPI-Procedure for context analysis, identification of aspects and assessment of environmental impacts Monitoring of emissions according to annual plan Training of personnel assigned to emission control processes Carrying out audits according to annual plan RBA Platinum certification audit |

| Material themes | GRI indicators | Areas of Legislative Decree 254/2016 | Examples of related risks | Examples of monitoring methods |
|---|----------------|--|---|--|
| Responsible management of resources and circular economy | 301-1 | Management of water resources and environmental impact (waste) | Risk of not controlling discharges from adverse events | Single authorization for all plants that provide discharges |
| | 303-1 | | Risk of wrong waste disposal due to improper characterization | PR-065-TPI - Change management procedure |
| | 303-2 | | Risk of non-compliant waste disposal | PR-083-TPI - Water discharge management |
| | 303-3 | | Risk of pollution of environmental matrices | PR-018-TPI Waste management and ADR |
| | 303-5 | | Risk of improper recovery of the waste sent | PR-071-TPI-Management procedure for legal requirements and compliance obligations EHS |
| | 306-1 | | Risk of soil and groundwater pollution | PR-086-TPI-Procedure for communicating and managing unwanted EHS events |
| | 306-2 | | Risk of sanctions | PR-088-TPI-Procedure for context analysis, identification of aspects and assessment of environmental impacts |
| | 306-3 | | Risk of interruption of business activity | Monitoring of discharges according to annual plan |
| | 306-4 306-5 | | Image risk | Training of personnel assigned to the management and control processes of discharges and waste Carrying out audits according to annual plan Waste monitoring Monitoring of authorizations of transporters and disposers Skills management procedure and Job Description table for Environment, Health and Safety |

| Material themes | GRI indicators | Areas of Legislative Decree 254/2016 | Examples of related risks | Examples of monitoring methods |
|--|------------------------------|--|--|---|
| Diversity and inclusion and employee well-being | 2-7 2-8 401-1 405-1 | Social aspects and those relating to personnel management Gender equality | Risk of discrimination in the workplace Risk of employee complaints Image risk/deterioration of customer ratings | Tools for employee involvement and well-being (for example, internal surveys) Ethical code Code of business conduct Whistleblowing Internal reporting system Corporate welfare Innovation Makers club |
| Attraction, training and development of talent | 404-1 | Social personnel management | Risk of high turnover rates Risk of loss of know-how | Regularly monitor of employee training Individual development plans Incentive mechanisms linked to performance Corporate welfare Recruiting day Partnerships with university and research institutes Internship Financing of laboratories in educational institutions Partnership with educational institutions Innovation Makers club RBA Platinum certification audit |

| Material themes | GRI indicators | Areas of Legislative Decree 254/2016 | Examples of related risks | Examples of monitoring methods |
|---|---|--------------------------------------|--|--|
| Partnerships and relationships with local communities | 3-3 | - | - | - |
| Protection and respect for human rights | 3-3 | Respect for Human Rights | <p>Risk of cases of discrimination at the workplace and along the value chain</p> <p>Image risk/Deterioration of customer ratings</p> | <p>Ethical code</p> <p>Code of business conduct</p> <p>Code of Business Conduct</p> <p>Whistleblowing</p> <p>Internal reporting system</p> |
| Promotion of health and safety at work | <p>403-1</p> <p>403-2</p> <p>403-3</p> <p>403-4</p> <p>403-5</p> <p>403-6</p> <p>403-7</p> <p>403-8</p> | Health & Safety | <p>Risk of injuries and work-related illness</p> <p>Risk of sanctions</p> <p>Risk of interruption of business activity</p> <p>Image risk</p> | <p>Code of Business Conduct</p> <p>Appointment of the Prevention and Protection Service Manager and competent doctor</p> <p>HS management system:</p> <p>PR-031-TPI-Management of substances, mixtures and articles</p> <p>PR-064-TPI-Skills management procedure</p> <p>PR-065-TPI-Change management procedure</p> <p>PR-066-TPI-Management of external companies</p> |

| Material themes | GRI indicators | Areas of Legislative Decree 254/2016 | Examples of related risks | Examples of monitoring methods |
|-----------------|----------------|--------------------------------------|---------------------------|--|
| | 403-9 | | | <p>PR-081-00-TPI-Procedure for pregnant workers</p> <p>PR-085-01-TPI-PPE management procedure</p> <p>PR-059-TPI-Emergency Preparedness and Response</p> <p>PR-069-01-TPI-Procedure for hazard identification, risk assessment and their control</p> <p>PR-070-TPI_ Health surveillance management procedure</p> <p>PR-071-TPI-Management procedure for legal requirements and compliance obligations EHS</p> <p>PR-086-TPI-Procedure for communicating and managing adverse EHS events</p> <p>PR-088-TPI-Procedure for context analysis, identification and assessment of environmental impacts</p> <p>Annual internal and third-party audit plan</p> <p>Training plan for all workers-supervisors-managers</p> <p>Definition of specific work procedures with dedicated training</p> <p>Adoption of maintenance procedures (CLTPM and LOTO)</p> <p>Acceptance procedures for machines and chemical products</p> |

| Material themes | GRI indicators | Areas of Legislative Decree 254/2016 | Examples of related risks | Examples of monitoring methods |
|--|------------------|---|------------------------------------|---|
| Business Continuity | 3-3 205-3 | Fight against active and passive corruption | Risk of recording corruption cases | Code of Ethics and Code of Conduct Organization and Management Model Legislative Decree 231/2001 and training on anti-corruption matters Design and implementation of an integrated organizational model Whistleblowing |
| Regulatory compliance | 2-27 | Fight against active and passive corruption | Risk of non-compliance | Code of Ethics and Code of Conduct Organization and Management Model Legislative Decree 231/2001 and training on anti-corruption matters Design and implementation of an integrated organizational model Whistleblowing Activities related to the internal audit function |
| Responsible supply chain management | 204-1 | - | - | - |
| Economic performance | 201-1 | - | - | - |

| Material themes | GRI indicators | Areas of Legislative Decree 254/2016 | Examples of related risks | Examples of monitoring methods |
|---|----------------|--------------------------------------|---------------------------|--------------------------------|
| Business ethics and integrity | 3-3 | - | - | - |
| Product quality, safety and environmental performance | 3-3 | - | - | - |
| Customer experience | 3-3 | - | - | - |
| Privacy and cybersecurity | 418-1 | - | - | - |

ANNEX II: THE EUROPEAN TAXONOMY

The European Taxonomy (EU Regulation 2020/852, hereinafter “Regulation” or “Taxonomy”) represents a fundamental tool introduced within the *European Green Deal*⁸ to achieve the environmental and climate objectives set by the Pact, in particular decarbonisation by 2050. The Regulation provides clear indications on eco-sustainable economic activities, aiming to promote transparency for investors and combat the phenomenon of “greenwashing”. At the same time, it supports corporate organizations in the energy transition and the adoption of sustainable environmental policies. From a regulatory point of view, the Regulation introduces a new disclosure obligation for all companies that have to draw up a Non-Financial Statement (NFS) in compliance with Legislative Decree 254/2016⁹.

The European Taxonomy defines six environmental objectives:

- Climate change mitigation;
- Adaptation to climate change;
- Sustainable use of water and marine resources;
- Transition towards a circular economy;
- Pollution prevention and control;
- Protection and restoration of biodiversity and ecosystems.

The Regulation is a key component of the European Commission's Action Plan¹⁰ to drive capital flows towards a more sustainable economy. It represents a significant step towards carbon neutrality by 2050, as it classifies economic activities as environmentally sustainable.

The Taxonomy establishes that an activity is aligned with one or more environmental objectives only if all the following criteria are met:

- Contributes substantially to one or more environmental objectives;
- It does not significantly harm any of the environmental objectives (Do Not Significant Harm - DNSH principle);
- The activity is carried out in compliance with the minimum safeguard criteria;
- The activity complies with the technical screening criteria.

⁸https://commission.europa.eu/strategy-and-policy/priorities-2019-2024/european-green-deal_en

⁹Legislative Decree 254/2016 transposes European Directive 2014/95 (Non Financial Reporting Directive, NFRD) which modifies and integrates the Accounting Directive (European Directive 2013/34). The NFRD has been superseded by the Corporate Sustainability Reporting Directive (CSRD). Therefore, the same Legislative Decree 254/2016 will be superseded during 2024 by further legislation which will implement the CSRD and which will extend the scope of application of the European Taxonomy.

¹⁰https://ec.europa.eu/commission/presscorner/detail/it/IP_18_1404

Therefore, starting from 2022, the organizations in scope for the application have begun to report the information required by the Regulation with reference to the 2021 financial year with respect to the first two environmental objectives:

- Climate Change Mitigation (CCM);
- Climate change adaptation (CCA).

On 27 June 2023, the European Commission approved the Delegated Acts relating to the remaining four environmental objectives and the amendments to the delegated acts on climate and disclosure. The application of the provisions of these Delegated Acts is mandatory starting from 1 January 2024: for the 2023 reporting year it is necessary to report the alignment regarding the already public activities that contribute to the mitigation and adaptation to changes climate change and eligibility regarding the new activities identified for the two climate objectives and the four new objectives:

- Sustainable use of water and marine resources;
- Transition towards a circular economy (hereinafter, CE);
- Pollution prevention and control;
- Protection and restoration of biodiversity and ecosystems.

Technoprobe Approach to Taxonomy

In order to be compliant with the Delegated Act on climate change objectives also including the new 4 environmental objectives, a process divided into three phases has been developed:

1. The first phase involved screening the activities according to the six environmental objectives, evaluating their potential applicability (or eligibility) to the Technoprobe context.
2. The subsequent alignment analysis was carried out exclusively with reference to the first two objectives. The alignment verification process was carried out by Technoprobe in accordance with the requirements of the Regulation:
 - a. Substantial contribution to the achievement of one or more of the environmental objectives set;
 - b. Respect for the Do Not Significant Harm - DNSH principle;
 - c. Compliance with minimum safeguard criteria;
 - d. Compliance with technical screening criteria.
3. Finally, the economic indicators required by the Regulation associated with the economic activities considered eco-sustainable were calculated. For further details, refer to the paragraph "Results and reporting criteria".

Eligibility analysis

An economic activity is considered admissible or eligible under the European Taxonomy if there is a corresponding description in the Delegated Acts, regardless of whether this activity complies with the technical screening criteria reported therein.

This analysis was conducted by Technoprobe as a first important step by the Group to incorporate the Taxonomy into its activities, both at a strategic and operational level, and was carried out on Group economic data with the following assumptions:

1. *Turnover*

To be understood as the proportion of economic activities eligible for the Taxonomy in terms of total turnover, calculated as the part of the net revenues deriving from products and services associated with the economic activities eligible for the taxonomy (numerator) divided by the total net revenues (denominator). In relation to Technoprobe, these are revenues deriving from the sale of probe cards and/or similar parts.

2. *CapEx:*

To be understood as the proportion of economic activities eligible for the Taxonomy in terms of capital expenditure, defined as investments eligible for the Taxonomy (numerator) divided by total investments (denominator). Regarding Technoprobe, for capital expenditure both those are strictly related to the production of probe cards and/or similar parts and those relating to the Group's most significant investments were considered.

3. *OpEx:*

To be understood as the proportion of economic activities eligible according to the Taxonomy in terms of operating costs, defined as eligible costs (numerator) divided by the total Costs (denominator). Total OpEx consists of uncapitalised direct costs relating to research and development, building renovation measures, short-term leases and all forms of maintenance and repairs. In relation to Technoprobe, those deriving from the production operations of the probe cards and/or similar parts were considered in the operating costs.

In order to determine which Technoprobe activities can be traced back to those published and identified by the Taxonomy, the main company activities were mapped and analysed, with particular attention to Turnover, CapEx and OpEx deriving from the sale of probe cards and/or similar products and to the Group's most significant investments.

Below is the summary of the economic activities identified as eligible pursuant to Delegated Regulation 2021/2139/EU, with related description and objective:

| Activity | Activity | Objective | KPIs |
|--|--|-----------|---------------------------|
| 4.1. Production of electricity using solar photovoltaic technology | Construction or management of systems to produce electricity using solar photovoltaic technology. If an economic activity is an integral part of the 'Installation, maintenance and repair of renewable energy technologies' activity referred to in Section 7.6 of this Annex, the technical screening criteria contained in that Section shall apply. | CCM | CapEx |
| 7.3. Installation, maintenance and repair of energy efficiency devices | Individual renovation measures consisting of the installation, maintenance or repair of energy efficiency devices. | CCA | CapEx |
| 7.6. Installation, maintenance and repair of renewable energy technologies | Installation, maintenance and on-site repair of renewable energy technologies. | CCM | CapEx |
| 1.2 Manufacture of electrical and electronic equipment | Manufacture of electrical and electronic equipment for industrial, professional and consumer use. This activity includes the manufacture of rechargeable and non-rechargeable portable batteries. The activity does not include the manufacture of other categories of batteries. | CE | Turnover CapEx OpEx |

CCM = Climate Change Mitigation

CCA = Climate Change Adaptation

CE = Transition towards a Circular Economy

Alignment analysis

Since the activity "1.2 Manufacture of electrical and electronic equipment" falls within the objective of Transition towards a circular economy, and the alignment disclosure is not provided for by the Regulation as early as financial year 2023, this analysis was carried out with reference only to capital expenditure (CapEx) for the activities included in the first two environmental objectives (CCM and CCA) for which alignment is required.

The capital expenditure reported refers to projects that involved significant investments during 2023 by Technoprobe, selected and screened for alignment purposes.

The selected activities were examined through technical screening criteria for their contribution to the objectives of climate change mitigation and climate change adaptation.

Substantial contribution and DNSH

To be considered aligned with the Taxonomy, an economic activity must contribute substantially to one or more environmental objectives and at the same time it doesn't have to cause significant damage to other environmental objectives.

Climate change mitigation

Below is the list of activities with CapEx eligible for the European Taxonomy, analyzed in accordance with the technical screening criteria of each activity.

| Activity | Activity description |
|--|---|
| 4.1. Production of electricity using solar photovoltaic technology | <p>Construction or management of systems to produce electricity using solar photovoltaic technology.</p> <p>If an economic activity is an integral part of the 'Installation, maintenance and repair of renewable energy technologies' activity referred to in Section 7.6 of this Annex, the technical screening criteria contained in that Section shall apply.</p> |
| 7.6. Installation, maintenance and repair of renewable energy technologies | Installation, maintenance and on-site repair of renewable energy technologies. |

While respecting what is reported in the technical screening criteria of Annex I of delegated act 2021/2139, the activities however do not comply with the DNSH relating to Adaptation to climate change, as Technoprobe has not currently carried out risk exposure assessments climate physics as required by Appendix A included in that specific DNSH and, therefore, does not exceed all the requirements for alignment.

Adaptation to climate change

This section reports the activity with CapEx eligible for the European Taxonomy, referring to the second environmental objective.

| Activity | Activity description |
|--|--|
| 7.3. Installation, maintenance and repair of energy efficiency devices | Individual renovation measures consisting of the installation, maintenance or repair of energy efficiency devices. |

Unlike the objective of Mitigation of climate change, the organization is asked to report its procedure relating to the assessment of physical climate risk at the level of technical screening criteria. Since this has not yet been prepared by Technoprobe, it is believed that this requirement will not be exceeded and, consequently, the subsequent phase of analysis of compliance with the Do Not Significant Harm principle is not prepared.

Technoprobe has laid the foundations for the definition of an analysis framework that will necessarily be further developed and refined in the future, also involving a growing number of commercial partners. This framework will allow the rigorous criteria established by the Regulation to be taken into

consideration in future investment decisions and to prepare the Group and its stakeholders for the alignment exercise of environmental objectives.

Minimum safeguard guarantees

Considering what is reported in the previous paragraphs, it is concluded that as regards the alignment activity, Technoprobe reports a result of zero. However, in order to address requirements of the Regulation, it still carried out an analysis to verify compliance with the minimum safeguard guarantees, also in view of subsequent reporting.

In accordance with Article 18 of the Taxonomy Regulation, Minimum Safeguards (MS) represent procedures implemented by an enterprise engaged in economic activity to ensure alignment with the OECD Guidelines for Multinational Enterprises, the United Nations Principles on Business and Human Rights (UNGP), including the principles and rights set out in the eight fundamental conventions set out in the International Labor Organization Declaration on Fundamental Principles and Rights at Work, and the International Bill of Human Rights.

The Minimum Guarantees cover four main themes in the safeguarding field, which include:

1. human rights (including workers' and consumers' rights);
2. corruption and extortion;
3. taxation;
4. fair competition.

In the absence of further indications from the European Commission, Technoprobe has oriented the evaluation of the Minimum Guarantees with reference to the Final Report on Minimum Safeguards, published by the Platform on Sustainable Finance (PSF) in October 2022.

Technoprobe has incorporated the principle of respect for human rights within its Code of Business Conduct, revised in December 2022, which states the following: *“Human rights express the dignity of the human being as well as the appropriate way to treat every being human. Every Technoprobe employee, without exception, is required to respect and promote human rights, based on international laws and regulations, including the United Nations Declaration of Human Rights, the conventions established by the International Labor Organization and the Global Compact of United Nations. Any deviation is promptly prosecuted.”*

Technoprobe also ensures that materials are sourced following the "Guide for a responsible supply chain of minerals from conflict-affected and high-risk areas" promoted by the Organization for Economic Co-operation and Development (OECD) and works assiduously with suppliers to establish the origin of the minerals present in their products.

Technoprobe's own Supplier Code of Conduct, updated in March 2023, establishes that all Suppliers from which it supplies promote and adopt ethically and socially sustainable business models, which guarantee [...] the protection of the dignity and fundamental human rights of all workers.

In addition to its Corporate Code of Conduct, Supplier Code of Conduct and Organisation, Management and Control Model, to prevent and combat episodes of corruption and bribery, Technoprobe introduced a Global Anti-Corruption Compliance Policy, revised in December 2022, through which any type of corruption or bribery, either directly or through third parties is not allowed. Recipients may not give or offer any benefit (including gifts, hospitality or representation) to anyone

for the purpose of illicitly obtaining or maintaining a commercial advantage. Likewise, Recipients may not solicit or accept such illicit payments.

In order to combat and prevent unfair competitive behaviour, the Corporate Code of Conduct and the Supplier Code of Conduct have been reintroduced; both report that all recipients/suppliers of the Code of Conduct/Supplier Code of Conduct "are required to strictly comply with the applicable antitrust rules, including the prohibition on price determination and the renunciation of any type of agreement that could significantly influence competition itself is negative."

In conclusion, Technoprobe applies a tax policy oriented towards compliance with the regulations in force and has a proactive and efficient taxation system. The Group, in fact, has constantly maintained a transparent approach with the tax authorities, adopting a transfer pricing policy between its affiliated companies to guarantee taxation consistent with its commercial activities and economic substance.

Following the application of the procedural dimension, it is finally reported that the Parent Company has not received convictions in court relating to issues related to human rights, corruption, extortion, taxation or fair competition. Furthermore, it has not been the subject of cases handled by an OECD National Contact Point (NCP), nor has it been subjected to questioning by the Business and Human Rights Resource Center (BHRRC).

Results and reporting criteria

For this reporting period, the KPIs reported below relate to the activities found to be eligible for the Taxonomy, in line with the provisions of Annexes I and II of the Delegated Act on Article 8 (Regulation 2021/2178/EU). The analysis carried out due to the substantial contribution of the activities to the achievement of the objectives associated with CapEx considered eligible, in compliance with the principle of Do Not Cause Significant Damage and the need to guarantee minimum social guarantees, did not lead to the alignment of any activity considered.

As specified in the chapter "Alignment analysis" for the activity "1.2 Manufacture of electrical and electronic equipment", no alignment disclosure is expected from the 2023 financial year, as it falls within the objective of Transition towards a circular economy.

Turnover

In accordance with the provisions of Article 8 of Regulation 2020/852/EU, the percentage of economic activities eligible for the Taxonomy, in terms of total revenues, was determined as the part of net revenues deriving from products and services associated with economic activities eligible for the Taxonomy (numerator) divided by total consolidated net revenues (denominator). The latter correspond to the sum of the balance sheet items relating to sales revenues and other overall revenues. The total turnover can be reconciled with the consolidated balance sheet; further details are available in the report on the 2023 consolidated notes.

Technoprobe records an eligible turnover relating to the activity "1.2 Manufacturing of electrical and electronic equipment", falling within the objective of Transition towards a circular economy. As indicated in the Template in the Annex "Turnover Table", all the Group's revenues deriving from the sale of probe cards, the Group's core business, have been included.

CapEx

As for this indicator, the percentage of economic activities aligned with the Taxonomy in terms of capital expenditure is defined as Capex aligned with the Taxonomy (numerator) divided by total Capex (denominator).

Total investment expenses consist of additions to tangible and intangible assets during the financial year, before amortization and any remeasurement, including those resulting from revaluations and write-downs, and excluding changes in fair value. Includes acquisitions of tangible assets, intangible assets, rights of use and real estate investments. Additions resulting from business combinations are also included. Goodwill is not included in CapEx, as it is not defined as an intangible asset under IAS 38. The total CapEx can be reconciled with the consolidated financial statements, for further information please refer to the Notes to the 2023 consolidated financial statements.

The eligible economic activities identified relating to the CapEx indicator are shown in the "CapEx Table" Template in the Annex.

OpEx

The proportion of economic activities eligible according to the Taxonomy in terms of operational costs is defined as eligible costs (numerator) divided by the total Costs (denominator).

Total OpEx consists of uncapitalised direct costs relating to research and development, building renovation measures, short-term leases and all forms of maintenance and repairs.

Technoprobe records an eligible OpEx relating to the activity "1.2 Manufacturing of electrical and electronic equipment", falling within the Transition towards a circular economy objective. As indicated in the Template in the Annex "OpEx Table", the Group's operating expenses deriving from the sale of

probe cards, the Group's core business, have been included within it, according to the "short list" required by the Taxonomy.

Finally, it is specified that the Group has considered what has been reported regarding the provision of the Complementary Delegated Act on Climate (EU Delegated Regulation 2022/1214 of the Commission) relating to the reporting of involvement in economic activities linked to natural gas and nuclear power, not identifying applicable activities. See "Table 1" below.

Table 1 - Activities related to nuclear power and fossil gas

| Row | Activities related to nuclear energy | YES NO |
|---|---|--------|
| 1 | <i>The company carries out, finances or has exposure to the research, development, demonstration and construction of innovative electricity generation plants that produce energy from nuclear processes with a minimum amount of fuel cycle waste.</i> | No |
| 2 | <i>The enterprise carries out, finances or has exposure to the construction and safe operation of new nuclear power plants for the generation of electricity or process heat, also for district heating purposes or for industrial processes such as hydrogen production, and improvements in their safety, with the help of the best technologies available.</i> | No |
| 3 | <i>The company operates, finances or has exposure to the safe operation of existing nuclear installations that generate electricity or process heat, also for district heating or for industrial processes such as the production of hydrogen from nuclear energy, and improvements to their safety.</i> | No |
| <i>Activities related to fossil gases</i> | | |
| 4 | <i>The company carries out, finances or has exposure to the construction or management of electricity production plants that use fossil gaseous fuels.</i> | No |
| 5 | <i>The company carries out, finances or has exposure to the construction, upgrading and operation of combined heat/cold and electricity generation plants that use fossil gaseous fuels.</i> | No |
| 6 | <i>The company carries out, finances or has exposure to the construction, upgrading and operation of heat generation plants that produce heat/cold using fossil gaseous fuels.</i> | No |

TABLE A - TURNOVER

| Financial year N | 2023 | | Substantial Contribution Criteria | | | | | | | DNSH criteria ('Does Not Significantly Harm') | | | | | | Minimum Safeguards (17) | Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) Turnover, year N-1(18) | Category enabling activity (19) | Category transitional activity (20) | |
|---|-------------------------|-----------------|-----------------------------------|------------------------------------|-------------------------------|-------------------------------|--------------------|--------------------|----------------------|---|--------------------------------|--------------------------------|------------|----------------|-----------------------|-------------------------|---|---------------------------------|-------------------------------------|-------------------|
| | Economic Activities (1) | Code (a) (2) | Turnover (3) | Proportion of Turnover, year N (4) | Climate Change Mitigation (5) | Climate Change Adaptation (6) | Water (7) | Pollution (8) | Circular Economy (9) | Biodiversity (10) | Climate Change Mitigation (11) | Climate Change Adaptation (12) | Water (13) | Pollution (14) | Circular Economy (15) | | | | | Biodiversity (16) |
| | | EUR | % | Y; N; N/EL (b) (c) | Y; N; N/EL (b) (c) | Y; N; N/EL (b) (c) | Y; N; N/EL (b) (c) | Y; N; N/EL (b) (c) | Y; N; N/EL (b) (c) | Y; N; N/EL (b) (c) | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | % | E | T |
| A. TAXONOMY-ELIGIBLE ACTIVITIES | | | | | | | | | | | | | | | | | | | | |
| A.1 Environmentally sustainable activities (Taxonomy-aligned) | | | | | | | | | | | | | | | | | | | | |
| Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1) | | €0,00 | 0,00% | N/EL | N/EL | N/EL | N/EL | N/EL | N/EL | N/EL | No | No | No | No | No | No | No | Yes | 0,00% | |
| Of which Enabling | | €0,00 | 0,00% | N/EL | N/EL | N/EL | N/EL | N/EL | N/EL | N/EL | No | No | No | No | No | No | No | Yes | 0,00% | |
| Of which Transitional | | €0,00 | 0,00% | N/EL | | | | | | | No | No | No | No | No | No | No | Yes | 0,00% | |
| A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g) | | | | | | | | | | | | | | | | | | | | |
| Manufacture of electrical and electronic equipment | | 1.2 CE | €409.273.532,00 | 100,00% | N/EL | N/EL | N/EL | N/EL | N/EL | EL | N/EL | | | | | | | | 0,00% | |
| Turnover of Taxonomy- eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2) | | €409.273.532,00 | 100,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 100,00% | 0,00% | | | | | | | | | 0,00% | |
| Turnover of Taxonomy eligible activities (A1+A2) | | €409.273.532,00 | 100,00% | 0,00% | 0,00% | 0,00% | 0,00% | 100,00% | 0,00% | | | | | | | | | | 0,00% | |
| B. TAXONOMY-NON-ELIGIBLE ACTIVITIES | | | | | | | | | | | | | | | | | | | | |
| Turnover of Taxonomy- non-eligible activities | | €0,00 | 0,00% | | | | | | | | | | | | | | | | | |
| TOTAL | | €409.273.532,00 | 100,00% | | | | | | | | | | | | | | | | | |

| Proportion of Turnover/Total Turnover | |
|---------------------------------------|--------------|
| Aligned for | Eligible for |
| CCM | |
| CCA | |
| WTR | |
| CE | |
| PPC | |
| BIO | |

TABLE B - CAPEX

| Financial year N | 2023 | | | Substantial Contribution Criteria | | | | | | DNSH criteria ('Does Not Significantly Harm') | | | | | | Minimum Safeguards (17) | Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx year N-1(18) | Category enabling activity (19) | Category transitional activity (20) |
|---|---------------------------|----------------|-----------|-----------------------------------|-------------------------------|-------------------------------|--------------------|--------------------|----------------------|---|--------------------------------|--------------------------------|------------|----------------|-----------------------|-------------------------|---|---------------------------------|-------------------------------------|
| | Economic Activities (1) | Code (a) (2) | CapEx (3) | Proportion of CapEx, year N (4) | Climate Change Mitigation (5) | Climate Change Adaptation (6) | Water (7) | Pollution (8) | Circular Economy (9) | Biodiversity (10) | Climate Change Mitigation (11) | Climate Change Adaptation (12) | Water (13) | Pollution (14) | Circular Economy (15) | | | | |
| | | EUR | % | Y; N; N/EL (b) (c) | Y; N; N/EL (b) (c) | Y; N; N/EL (b) (c) | Y; N; N/EL (b) (c) | Y; N; N/EL (b) (c) | Y; N; N/EL (b) (c) | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | % | E | T |
| A. TAXONOMY-ELIGIBLE ACTIVITIES | | | | | | | | | | | | | | | | | | | |
| A.1 Environmentally sustainable activities (Taxonomy-aligned) | | | | | | | | | | | | | | | | | | | |
| CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1) | | C0,00 | 0,00% | No | No | N/EL | N/EL | No | N/EL | No | No | No | No | No | No | No | Yes | 0,00% | |
| Of which Enabling | | C0,00 | 0,00% | N/EL | N/EL | N/EL | N/EL | N/EL | N/EL | No | No | No | No | No | No | No | Yes | 0,00% | |
| Of which Transitional | | C0,00 | 0,00% | N/EL | N/EL | N/EL | N/EL | N/EL | N/EL | No | No | No | No | No | No | No | Yes | 0,00% | |
| A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g) | | | | | | | | | | | | | | | | | | | |
| | | | | EL; N/EL (f) | EL; N/EL (f) | EL; N/EL (f) | EL; N/EL (f) | EL; N/EL (f) | EL; N/EL (f) | | | | | | | | | | |
| Manufacture of electrical and electronic equipment | 1.2 CE | C82.013.825,01 | 98,12% | N/EL | N/EL | N/EL | N/EL | EL | N/EL | | | | | | | | | | |
| Electricity generation using solar photovoltaic technology | 4.1 CCM 4.1 CCA | C781.131,90 | 0,93% | EL | N/EL | N/EL | N/EL | N/EL | N/EL | | | | | | | | | 0,00% | |
| Installation, maintenance and repair of energy efficiency equipment | 7.3 CCA 7.3 CCM | C9.200,00 | 0,01% | N/EL | EL | N/EL | N/EL | N/EL | N/EL | | | | | | | | | 0,00% | |
| Installation, maintenance and repair of renewable energy technologies | 7.6 CCM 7.6 CCA | C781.131,90 | 0,93% | EL | N/EL | N/EL | N/EL | N/EL | N/EL | | | | | | | | | 0,00% | |
| CapEx of Taxonomy- eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2) | | C83.585.288,81 | 100,00% | 1,87% | 0,01% | 0,00% | 0,00% | 98,12% | 0,00% | | | | | | | | | 0,00% | |
| CapEx of Taxonomy eligible activities (A1+A2) | | C83.585.288,81 | 100,00% | 1,87% | 0,01% | 0,00% | 0,00% | 98,12% | 0,00% | | | | | | | | | 0,00% | |
| B. TAXONOMY-NON-ELIGIBLE ACTIVITIES | | | | | | | | | | | | | | | | | | | |
| CapEx of Taxonomy- non-eligible activities | | C0,00 | 0,00% | | | | | | | | | | | | | | | | |
| TOTAL | | 83.585.288,81 | 100,00% | | | | | | | | | | | | | | | | |

| | Proportion of CapEx/ Total CapEx | |
|-----|----------------------------------|--------------|
| | Aligned for | Eligible for |
| CCM | | |
| CCA | | |
| WTR | | |
| CE | | |
| PPC | | |
| BIO | | |

TABLE C - OpEx

| Financial year N | 2023 | | | Substantial Contribution Criteria | | | | | | DNSH criteria ('Does Not Significantly Harm') | | | | | | Minimum Safeguards (17) | Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx, year N-1(18) | Category enabling activity (19) | Category transitional activity (20) | |
|--|-------------------------|-----------------|-----------------|-----------------------------------|-------------------------------|-------------------------------|--------------------|--------------------|----------------------|---|--------------------------------|--------------------------------|------------|----------------|-----------------------|-------------------------|---|---------------------------------|-------------------------------------|-------------------|
| | Economic Activities (1) | Code (a) (2) | OpEx (3) | Proportion of OpEx, year N (4) | Climate Change Mitigation (5) | Climate Change Adaptation (6) | Water (7) | Pollution (8) | Circular Economy (9) | Biodiversity (10) | Climate Change Mitigation (11) | Climate Change Adaptation (12) | Water (13) | Pollution (14) | Circular Economy (15) | | | | | Biodiversity (16) |
| | | EUR | % | Y; N; N/EL (b) (c) | Y; N; N/EL (b) (c) | Y; N; N/EL (b) (c) | Y; N; N/EL (b) (c) | Y; N; N/EL (b) (c) | Y; N; N/EL (b) (c) | Y; N; N/EL (b) (c) | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | % | E | T |
| A. TAXONOMY-ELIGIBLE ACTIVITIES | | | | | | | | | | | | | | | | | | | | |
| A.1 Environmentally sustainable activities (Taxonomy-aligned) | | | | | | | | | | | | | | | | | | | | |
| OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1) | | €0,00 | 0,00% | N/EL | N/EL | N/EL | N/EL | No | N/EL | No | No | No | No | No | No | No | No | 0,00% | | |
| Of which Enabling | | €0,00 | 0,00% | N/EL | N/EL | N/EL | N/EL | No | N/EL | No | No | No | No | No | No | No | No | 0,00% | | |
| Of which Transitional | | €0,00 | 0,00% | N/EL | N/EL | N/EL | N/EL | No | N/EL | No | No | No | No | No | No | No | No | 0,00% | | |
| A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (g) | | | | | | | | | | | | | | | | | | | | |
| Manufacture of electrical and electronic equipment | | 1.2 CE | €119.485.455,32 | 100,00% | AM; N/A/M (f) | AM; N/A/M (f) | AM; N/A/M (f) | AM; N/A/M (f) | AM; N/A/M (f) | AM; N/A/M (f) | N/EL | N/EL | N/EL | N/EL | EL | N/EL | | | | |
| OpEx of Taxonomy- eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2) | | €119.485.455,32 | 100,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 100,00% | 0,00% | | | | | | | | 0,00% | | |
| OpEx of Taxonomy eligible activities (A1+A2) | | €119.485.455,32 | 100,00% | 0,00% | 0,00% | 0,00% | 0,00% | 0,00% | 100,00% | 0,00% | | | | | | | | 0,00% | | |
| B. TAXONOMY-NON-ELIGIBLE ACTIVITIES | | | | | | | | | | | | | | | | | | | | |
| OpEx of Taxonomy- non-eligible activities | | €0,00 | 0,00% | | | | | | | | | | | | | | | | | |
| TOTAL | | €119.485.455,32 | 100,00% | | | | | | | | | | | | | | | | | |

| | Proportion of OpEx/Total OpEx | |
|-----|-------------------------------|--------------|
| | Aligned for | Eligible for |
| CCM | | |
| CCA | | |
| WTR | | |
| CE | | |
| PPC | | |
| BIO | | |

ANNEX III: GRI Content Index

| | |
|---------------------------|---|
| Declaration of use | Technoprobe SpA has reported the information contained in the GRI Content Index for the period from 1 January 2023 to 31 December 2023 according to the "with reference to the GRI Standards" option. |
| GRI 1 | GRI 1: Foundation 2021 |

| GRI STANDARDS | DISCLOSURES | PAGE |
|--|--|--|
| GRI 2: General disclosure 2021 | 2-1 Organizational details | Page 5 |
| | 2-2 Entities included in the organization's sustainability reporting | Page 6 |
| | 2-3 Reporting period, frequency and point of contact | Page 60 |
| | 2-4 Information review | Page 60 |
| | 2-6 Activities, value chain and other business relationships | Page 55 |
| | 2-7 Employees (2-7a) | Page 31 |
| | 2-8 Non-employee workers | Page 31 |
| | 2-9 Structure and composition of governance (2-9a) | Page 16 |
| | 2-10 Appointment and selection of the highest governing body | Page 17 |
| | 2-11 President of the highest governing body | Page 17 |
| | 2-15 Conflicts of interest | Page 27 |
| | 2-16 Communication of critical issues | There were no cases recorded in the reporting period |
| | 2-22 Declaration on the sustainable development strategy | Page 21 |
| | 2-23 Policy commitment | Page 25 |
| | 2-24 Integration of policy commitments | Page 25 |
| | 2-26 Mechanisms for requesting clarification and raising concerns | Page 28 |
| | 2-27 Compliance with laws and regulations | Page 26 |
| 2-28 Membership in associations | Page 22 | |
| 2-29 Approach to stakeholder engagement | Page 21 | |
| 2-30 Collective labour agreements | Page 32 | |
| GRI 3: Material topics 2021 | 3-1 Process of determining material topics | Page 22 |
| | 3-2 List of material topics | Page 23 |
| GRI 201: Economic performance 2016 | 201-1 Direct economic value generated and distributed | Page 59 |
| GRI 204: Procurement Practices 2016 | 204-1 Proportion of expenditure made to local suppliers | Page 54 |
| GRI 205: Anti-Corruption 2016 | 205-3 Confirmed incidents of corruption and measures taken | Page 26 |
| GRI 301: Materials 2016 | 301-1 Materials used by weight or volume | Page 45 |
| GRI 302: Energy 2016 | 302-1 Energy consumption within the organization | Page 48 |
| | 302-3 Energy intensity | Page 49 |
| GRI 303: Water and effluents 2018 | 303-1 Interactions with water as a shared resource | Page 45 |
| | 303-2 Management of impacts related to water discharge | Page 46 |
| | 303-3 Water withdrawal (303-3 a,c,d) | Page 46 |
| | 303-5 Water consumption | Page 46 |
| | | Page 50 |

| GRI STANDARDS | DISCLOSURES | PAGE |
|--|--|---------------|
| GRI 305: 2016 Emissions | 305-1 Direct greenhouse gas (GHG) emissions (Scope 1) | |
| | 305-2 Indirect greenhouse gas (GHG) emissions from energy consumption (Scope 2) | Page 50 |
| | 305-4 Intensity of greenhouse gas (GHG) emissions | Page 51 |
| GRI 306: Waste 2020 | 306-1 Generation of waste and significant waste-related impacts | Page 52 |
| | 306-2 Management of significant waste-related impacts | Page 52 |
| | 306-3 Waste generated | Page 52 |
| | 306-4 Waste not sent to landfill | Page 53 |
| | 306-5 Waste sent to landfill | Page 53 |
| GRI 401: Employment 2016 | 401-1 New employees hiring and employee turnover | Page 33 |
| GRI 403: Health and safety at work 2018 | 403-1 Occupational health and safety management system | Page 36 |
| | 403-2 Hazard identification, risk assessment and accident investigation | Page 37 |
| | 403-3 Professional health services | Page 39 |
| | 403-4 Participation and consultation of workers regarding health and safety programs at work and related communication | Page 40 |
| | 403-5 Training of workers on health and safety at work | Pages 37-39 |
| | 403-6 Promotion of workers' health | Page 39 |
| | 403-7 Prevention and mitigation of workplace health and safety impacts directly linked to business relationships | Page 39 |
| | 403-8 Workers covered by a professional health and safety management system | Page 36 |
| | 403-9 Accidents at work | Page 41 |
| GRI 404: Training and education 2016 | 404-1 Average number of training hours per year per employee | Page 36 |
| GRI 405: Diversity and equal opportunities 2016 | 405-1 Diversity in governance bodies and among employees (405-1 a,b) | Pages 17 – 32 |
| GRI 418: Customer privacy 2016 | 418-1 Substantiated complaints regarding violations of customer privacy and loss of customer data | Page 29 |

AUDITORS' REPORT



INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED NON-FINANCIAL STATEMENT PURSUANT TO ARTICLE 3, PARAGRAPH 10, OF LEGISLATIVE DECREE No. 254/2016 AND ARTICLE 5 OF CONSOB REGULATION ADOPTED WITH RESOLUTION No. 20267 OF JANUARY 2018



To the board of directors of Technoprobe SpA

Pursuant to article 3, paragraph 10, of Legislative Decree No. 254 of 30 December 2016 (the "Decree") and article 5, paragraph 1 g), of CONSOB Regulation No. 20267/2018, we have undertaken a limited assurance engagement on the consolidated non-financial statement of Technoprobe SpA and its subsidiaries (hereinafter the "Group") for the year ended 31 December 2023 prepared in accordance with article 4 of the Decree, and approved by the board of directors on 14 March 2024 (the "NFS").

Our review does not extend to the information set out in the section titled "Annex II: The European Taxonomy" of the Group's NFS, required by article 8 of Regulation (EU) 2020/852.

Responsibilities of the Directors and the Board of Statutory Auditors for the NFS

The directors are responsible for the preparation of the NFS in accordance with articles 3 and 4 of the Decree and with the "Global Reporting Initiative Sustainability Reporting Standards" updated in 2021 by the GRI- Global Reporting Initiative (the "GRI Standards"), with reference to a selection of GRI Standards identified by them as the reporting standards.

The directors are also responsible, in the terms prescribed by law, for such internal control as they determine is necessary to enable the preparation of a NFS that is free from material misstatement, whether due to fraud or error.

Moreover, the directors are responsible for identifying the content of the NFS, within the matters mentioned in article 3, paragraph 1, of the Decree, considering the activities and characteristics of the Group and to the extent necessary for an understanding of the Group's activities, development, performance and related impacts.

Finally, the directors are responsible for defining the business and organizational model of the Group and, with reference to the matters identified and reported in the NFS, for the policies adopted by the Group and for identifying and managing the risks generated and/or faced by the latter.

The board of statutory auditors is responsible for overseeing, in the terms prescribed by law, compliance with the Decree.

Auditor's Independence and Quality Control

We are independent in accordance with the principles of ethics and independence set out in the Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. In the period this engagement refers to our firm applied International

PricewaterhouseCoopers SpA

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Standard on Quality Control 1 (ISQC Italia 1) and, accordingly, maintained a comprehensive system of quality control including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor's Responsibilities

Our responsibility is to express a limited assurance conclusion, based on the procedures we have performed, regarding the compliance of the NFS with the Decree and with the GRI Standards. We conducted our engagement in accordance with *International Standard on Assurance Engagements ISAE 3000 (Revised) - Assurance Engagements Other than Audits or Reviews of Historical Financial Information* (hereinafter "ISAE 3000 Revised"), issued by the International Auditing and Assurance Standards Board (IAASB) for limited assurance engagements. That standard requires that we plan and perform procedures to obtain limited assurance about whether the NFS is free from material misstatement. Therefore, the procedures performed were less in extent than for a reasonable assurance engagement conducted in accordance with ISAE 3000 Revised and, consequently, do not provide us with a sufficient level of assurance that we have become aware of all significant facts and circumstances that might be identified in a reasonable assurance engagement.

The procedures performed on the NFS were based on our professional judgement and included inquiries, mainly of personnel of the Company responsible for the preparation of the information presented in the NFS, inspection of documents, recalculations and other procedures designed to obtain evidence considered useful.

In detail, we performed the following procedure:

1. Analysis of the relevant matters reported in the NFS in relation to the activities and characteristics of the Group, in order to assess the reasonableness of the selection process used, in accordance with article 3 of the Decree and with the reporting standard adopted;
2. Analysis and assessment of the criteria used to identify the consolidation perimeter, in order to assess their compliance with the Decree;
3. Comparison of the financial information reported in the NFS with the information reported in the Group's consolidated financial statements;
4. Understanding of the following matters:
 - Business and organizational model of the Group with reference to the management of the matters specified in article 3 of the Decree;
 - Policies adopted by the Group with reference to the matters specified in article 3 of the Decree, actual results and related key performance indicators;
 - Key risks generated and/or faced by the Group with reference to the matters specified in article 3 of the Decree.

With reference to those matters, we compared the information obtained with the information presented in the NFS and carried out the procedures described under item 3 a) below.

5. Understanding of the processes underlying the preparation, collection and management of the significant qualitative and quantitative information included in the NFS.



In detail, we held meetings and interviews with the management of Technoprobe S.p.A. and we performed limited analyses of documentary evidence, to gather information about the processes and procedures for the collection, consolidation, processing and submission of the non-financial information to the function responsible for the preparation of the NFS.

Moreover, for material information, considering the activities and characteristics of the Group:

- at a group level,
 - a) with reference to the qualitative information included in the NFS, and in particular to the business model, the policies adopted and the main risks, we carried out interviews and acquired supporting documentation to verify its consistency with available evidences,
 - b) with reference to quantitative information, we performed analytical procedures as well as limited tests, in order to assess, on a sample basis, the accuracy of consolidation of the information;
- for the following companies, divisions and sites, Technoprobe SpA, Technoprobe America Inc., Technoprobe Taiwan Co., Ltd., Technoprobe Korea Co. Ltd., Microfabrica Inc., Technoprobe Asia Pte. Ltd., Technoprobe Asia Pte Ltd. – Philippines Branch, Yee Wei Inc. and Harbor Electronics Inc., which we selected on the basis of their activities, their contribution to the key performance indicators at a consolidated level and their location, we carried out site visits during which we met local management and gathered supporting documentation regarding the correct application of the procedures and calculation methods used for the indicators.

Limited Assurance Conclusion

Based on the procedures performed, nothing has come to our attention that causes us to believe that the NFS of the Technoprobe Group for the year ended 31 December 2023 is not prepared, in all significant respects, in accordance with articles 3 and 4 of the Decree and with the GRI Standards with reference to a selection of GRI Standards identified by them as the reporting standards.

Our conclusion above does not extend to the information set out in the paragraph titled "Annex II: The European Taxonomy" of the Group's NFS required by article 8 of Regulation (EU) 2020/852.

**Other matters**

The comparative information presented in the NFS in relation to the year ended 31 December 2022 was not the subject of any assurance engagement.

Milan, 28 March 2024

PricewaterhouseCoopers SpA

Signed by

Francesco Ferrara
(Partner)

This report has been translated from the Italian original solely for the convenience of international readers. We have not performed any control on the NFS 2023 translation.

