ASSIST
DIGITAL

SUSTAINABILITY REPORT
2022

ITALY

Index

A message to our stakeholders

Dear Stakeholders,

we are excited to present you with our second Sustainability Report, aimed at showing what we at Assist Digital have achieved this year in the area of sustainability.

We believe that the success and growth of Assist Digital cannot be separated from the creation of value that is based on solid and lasting assumptions and that is sustainable over time for our clients, our people, the environment, and the territory and communities that welcome us.

Within this document, we intend to place emphasis on the care and attention we pay to listening to our clients' needs, which are a fundamental compass in defining and continuously improving the quality of the services we offer.

A central and important role in our plans and initiatives is played by our people: we care about building a unique path for them within our reality. As such, we are committed to safeguarding their health, ensuring their safety, and improving their well-being. In addition, we strongly believe in valuing diversity, equity and inclusion throughout our organization in order to enable the expression of the potential of each of our people. At the same time, we help them develop new knowledge and skills over time, akin to their inclinations and career path.

At the same time, we pay great attention to our relationship with the environment. In this sense, on the one hand we set goals to minimize our consumption and reduce our emissions and impacts on ecosystems; on the other hand, we are always ready to develop innovative projects also oriented toward the preservation of our planet.

We also nurture relationships with suppliers and partners to maintain high service quality and support the development of the communities and territories in which we operate, as we recognize the importance of a holistic approach that considers our positive impact generated on the surrounding environment.

In order to illustrate to all our stakeholders the sustainability goals we want to achieve, in 2022 we defined our first Group Sustainability Plan, which we are implementing through targeted initiatives through which we intend to create sustainable value over time.

In continuity with what we did last year, the Sustainability Report 2022 also has Assist Digital S.p.A. as its focus, which includes our offices, activities and people on the Italian perimeter. However, in the coming years we intend to extend sustainability reporting to the entire Group in order to provide an even more comprehensive view of our actions and progress toward sustainability.

Our determination to pursue excellence, our dedication to the values that guide us, and our commitment to sustainability encourage us as we continue to innovate with passion and build an increasingly sustainable future!

Francesca Gabrielli

1   Our path to a sustainable future

In recent years, issues related to sustainability, reducing negative impacts and maximizing positive impacts on the environment and people have become intertwined with the activities of companies around the world. More and more industries are going through and facing a necessary restructuring of business models aimed at integrating sustainability issues.

At Assist Digital we believe that sustainability is not just an opportunity, but a real mission aimed at representing a model of excellence, a pervasive approach to business, capable of responding to the challenges of a globalized world that is increasingly attentive to the impacts that companies produce on society and the environment. Assist Digital began its journey towards sustainability in 2022, with the publication of the first Sustainability Report referring only to the Italian perimeter of the Group, starting from the mapping of the main impacts arising directly or indirectly from its activities and with the aim of increasing its internal awareness.

The publication of the Sustainability Report 2022 represents, therefore, the continuation of Assist Digital's journey toward sustainability, increasingly integrating it into business activities and generating, over time, economic, social and environmental value for all stakeholders.

As anticipated above, this report has focus on the Italy perimeter and when we talk about Assist Digital we mean Assist Digital S.p.A. which includes all the Group's Italian offices. However, in the future perspective, it is intended to extend the perimeter of the Sustainability Report to the entire Group. With a view to transitioning to a broader perspective, we considered it relevant to include some information that refers to the Assist Digital Group (also "Group"), which also includes the other European and non-European corporate offices.

1.1   Our priorities and commitments: the Sustainability Plan

We understand that in order to create value and to sustain our business model over the long term, we cannot ignore our people, the protection of the planet, and our relationships with our partners. For this reason, we continually invest in the well-being and development of our employees and collaborators, and we make the most of our relationships with customers, suppliers and the communities in which we operate. All this, of course, in the knowledge that we have a responsibility to mitigate our impacts on the environment and minimize our consumption of natural resources.

To this end, starting with sustainability priorities and in synergy with those of the business, Assist Digital worked on the development of the Sustainability Plan. During 2022, we finished the journey that led to the adoption of our first Sustainability Plan. This journey aims to integrate sustainability throughout the value chain and improve ESG impact in daily operations by internally setting tangible goals linked to concrete and measurable initiatives. The plan is based on the following four pillars, which represent the priorities on which we base our choices and decisions, declined into several sub-pillars, which in turn guide the process of identifying specific goals and actions.

GOVERNANCE - COMMITMENT - REPORTING AND COMMUNICATION - COMPLIANCE

Ensuring a fair workplace

We promote the **well-being of our people**

We value **diversity and inclusion**

We protect the **health and ensure the safety of our people**

Engaging Partners

We nurture **customer relationships** and **ensure their data privacy**

We support the **development of the communities** and territories in which we operate

We nurture **relationships with our suppliers and partners**

Increasing know-how

We promote the **development of skills**

We work for the dissemination of **a culture of sustainability**

Contributing to a Green Future

We invest in proper management of **waste** disposal and **electronic equipment**

We limit our GHG **emissions** and other **environmental impacts**

We reduce environmental impacts related to **employee mobility**

Ensuring a fair workplace

We are committed to promoting the well-being of our people by ensuring work-life balance. In an effort to support talent acquisition and retention, we offer corporate initiatives for the health and well-being of our employees, which are critical to ensuring our growth. Diversity and inclusion are valued and integrated throughout our organization to enable the expression of everyone's potential. We ensure fair employment and working conditions that are favorable and in line with health and safety standards.

Increasing know-how

We are committed to investing in high-quality training for our people in order to enhance their skills and talents, boost their performance and foster career development. We believe in continuous growth and individual development, essential levers that enable us to constantly guard, update and strengthen the *expertise* and technical skills of our people, a key ingredient of the Company's success.

Engaging Partners

We engage in constant care of customer relations in an effort to ensure customer satisfaction. We nurture relationships with suppliers and partners, in order to maintain a high quality of service. We support the development of the communities and territories in which we operate.

Contributing to a Green Future

We are committed to limiting our GHG emissions and reducing environmental impacts by engaging in their measurement. We commit resources to proper waste disposal management and ensure responsible management of the entire life cycle of electronic equipment.

The Sustainability Plan represents our Group's strategic vision on this issue, and aims to provide a response, in a manner commensurate with the impact of our activities, to some of the global sustainability challenges. The policies resulting from the Plan are aimed at generating and distributing increasing resources for the benefit of all stakeholders, and whose commitment is primarily expressed in the sustainable management of its business.

In addition, concurrent with the journey to improve our environmental, social, and governance performance, we aim to begin periodically reporting our progress and achievements in these areas.

1.2 The materiality analysis

The first step in updating the content of the Report is to conduct the materiality analysis, which enabled us to identify the impacts generated by Assist Digital within its business operations and along the value chain.

1.2.1 Our material themes

Assist Digital has prepared these financial statements in accordance with the Sustainability Reporting Standards of the Global Reporting Initiative (GRI), updated to 2021.

Through the Materiality Analysis process, Assist Digital was able to identify the sustainability issues considered relevant and, consequently, to be reported on, i.e., the issues that constitute the organization's most significant impacts on the economy, environment and people, including human rights.

The material issues covered were examined through a multifaceted process that included: an analysis of the context in which Assist Digital operates (analysis of relevant sustainability guidelines, key documents, legislation and comparative activities); identification of actual and potential negative and positive impacts on the economy, environment and people, including impacts on human rights, found in the organization's activities and business relationships; assessment of the significance of impacts (based on severity for actual impacts, and severity and likelihood for potential impacts); prioritization of the most significant impacts for reporting purposes; and identification of material issues based on the identified impacts.

The assessment of the significance of impacts was carried out taking into account the guidelines contained within the GRI Standards, considering the impacts generated by the organization along the entire value chain. The assessments were conducted annually by a dedicated team and validated by Assist Digital's top management, which is responsible for monitoring and managing the main impacts generated by the performance of the company's activities.

The identification of negative impacts is also the basis for the definition of Assist Digital's Sustainability Plan, which is geared toward mitigating the negative effects of the company's activities with a view to improving sustainability.

Assist Digital material themes

Material themes and their descriptions are given in the table.

Material Theme	Description	Impact	GRI Standard
COMBATING CLIMATE CHANGE AND ENERGY EFFICIENCY	*Reduce energy consumption by promoting the adoption of efficient solutions and the spread of an energy-saving culture, so as to facilitate the mitigation of climate change impacts generated by Assist Digital during the course of its activities.*	Impact on climate change	GRI 302: Energy GRI 305: Emissions.
RESPONSIBLE LIFE CYCLE MANAGEMENT OF ELECTRONIC EQUIPMENT	*Ensure responsible management of the entire life cycle of electronic equipment by evaluating the purchase of refurbished equipment and ensuring responsible management of the end-of-life phase.*	Land occupation and pollution for disposal of waste not sent for recycling/recovery/reuse	GRI 306: Waste
WATER CONSUMPTION.	*Ensure efficient water consumption, helping to reduce the phenomenon of water depletion and depletion.*	Water scarcity: water consumption in water stress areas	GRI 303: Water and Water Discharge.
PROMOTION AND CARE OF EMPLOYEE WELFARE	*Promote a positive work environment that can retain and retain its staff through the dissemination of a corporate culture that promotes and ensures the well-being of the individual.*	Promotion of employee welfare	GRI 401: Employment
PROMOTION OF INCLUSION AND EQUAL OPPORTUNITIES IN THE COMPANY	*Promote and ensure gender equality and equal opportunity among the entire corporate population, disallowing discriminatory behavior and ensuring an inclusive organization.*	Violation of human rights within the workforce	GRI 405: Diversity and Equal Opportunity
DEVELOPMENT AND ENHANCEMENT OF EMPLOYEE SKILLS	*Invest in the training and professional development of employees in order to enhance their skills and talents.*	Human capital development, retention and satisfaction	GRI 404: Training and Education
HEALTH AND SAFETY PROTECTION	*Ensure a safe and healthy workplace for all workers by minimizing injuries through prevention and protection activities.*	Damage to health and safety of employees; Damage to human health due to pollutant emissions generated directly and indirectly	GRI 403: Occupational health and safety
DATA PROTECTION COMMITMENT AND ASSURANCE	*Attention to the treatment of privacy and personal data of consumers/customers.*	Violation of customer privacy	GRI 418: Customer Privacy.
PROMOTION OF BUSINESS ETHICS AND INTEGRITY	*Ensuring ethical business conduct across the board in compliance with the law, ensuring business continuity, and adopting a governance model to counter all forms of corruption, active and passive, and spreading good behavior practices among employees.*	Damage to the economic system due to corrupt behavior	GRI 205: Anti-Corruption

VALUE CREATION FOR AREA COMMUNITIES.	*To contribute, both economically and in terms of opportunities, to the growth and economic development of the community, generating employment and improving the economic conditions of its employees.*	Economic value creation	GRI 201: Economic Performance
FISCAL STRATEGY	*Pursue a fiscal strategy inspired by the values of honesty, fairness and transparency.*	Damage to the economic system due to improper fiscal management	GRI 207: Taxes

1.3 Our stakeholders

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

Stakeholders are defined as parties or individuals who can reasonably be expected to be significantly affected by the organization's activities, products, or services or whose actions can reasonably be expected to affect the organization's ability to implement its strategies or achieve its objectives. This is why in making decisions about the contents of the report, we took into account the reasonable expectations and interests of our *stakeholders*. To do this, it was necessary to carry out a process of mapping them, which first allowed us to identify them and then to prioritize them. The discussion among the members of the company's top management confirmed, also for 2022, the stakeholders identified last years, without making any changes in the list presented below.

The table below shows the main active communication channels with the most important stakeholder categories for Assist Digital:

Stakeholders	Communication and engagement channels
Employees	Internal sharing programs, updates on projects and initiatives
Customers	*Customer Engagement*, face-to-face meetings and *feedback*
Lenders and banks	Financial results meetings, industry conferences, other times for discussion
Suppliers and partners	Direct contacts
Public Administration	Direct contacts
Trade unions and workers' representatives	Dialogue and document exchange
Trade associations	Dialogue and document exchange
Media and public opinion	Press releases, *media conferences*, interviews
Other practitioners	Technical tables, Business reports
Regulatory bodies	Document exchange and official communications
Local communities and nonprofit organizations	Corporate volunteering and projects with local community

1.4 The economic value generated and distributed[1]

In 2022, Assist digital generated more than 159 million euros in total economic value.

Of the economic value generated, the economic value distributed among various stakeholders, including suppliers (operating costs), employees, capital providers, government, shareholders and the community, accounts for nearly 90 percent of the total, as shown below:

(IN €)	%	2022
Economic value generated	**100%**	**159.545.804**
Economic value distributed	**88,8%**	**141.722.778**
Operating costs	31,5%	44.631.556
Value distributed to employees	65,0%	92.174.403
Value distributed to capital providers	0,5%	672.495
Value distributed to shareholders	0,2%	320.830
More	2,8%	3.923.494
Economic value withheld	**11,2%**	**17.823**.026

As highlighted in the table, our company is committed to the equitable distribution of the economic value generated in order to share our successes with the various stakeholders involved in its operation. This is reflected, for example, in the fact that 65 percent of the distributed value is directed to employees, who are the Group's main asset . Therefore, we are committed to rewarding our people appropriately and fostering a positive, engaging and stimulating work environment, also aimed at improving productivity and quality of work.

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[1] The values reported in this paragraph refer to the Group's perimeter, i.e., the data contained within the Consolidated Financial Statements 2022.

More than 30 percent of the distributed value, on the other hand, is devoted to operating costs, which is an indication of our focus on investing in the quality of our products and services in order to ensure long-term sustainability.

Finally, the economic value retained, 11 percent of the total value generated, reflects our long-term perspective, which is a commitment to reinvest a significant portion of our profits in future growth and development.

On the other hand, with regard to employee compensation policy, the provisions of the relevant National Collective Bargaining Agreement are followed and market assessments are carried out, which may be followed by individual bargaining.

Remuneration	UdM	2020	2021	2022
Ratio of the annual total pay of the person receiving the highest pay to the average annual total pay of all employees (excluding the above person)	n.	8,64	8,66	12,58
Ratio of the percentage increase in the annual total pay of the person receiving the highest pay to the average percentage increase in the annual total pay of all employees (excluding the above person)	n.		1,04	15,78

In the last three-year period 2020-2022, the ratio of the salary of the highest paid professional figure in the company to the median employee salary saw a slight increase; specifically, in 2022 the ratio was 12.58. It should be noted that although the ratio has increased, the median employee salary has seen growth over the three-year period, and is evidence of how Assist Digital is committed to the proper remuneration of its people, valuing their skills. The increase in the ratio can be attributed mainly to the performance of the numerator, which is in line with the Company's growth.

2 Assist Digital: our identity

2.1 Our Story

Assist Digital was originally founded in Milan in 1996 as a consulting firm and took on the identity of a services company specializing in *Customer Experience* (CX) in 2003. Today, Assist Digital Group is a leading pan-European partner for global brands seeking *end-to-end* services and capabilities in managing customer interactions across the entire Marketing, Sales and Post Sales lifecycle. What makes the business model differentiating is the ability to combine high quality human, professional and operational skills (consulting, design, data, software development and customer operations) with advanced services and solutions based on artificial intelligence (including the use of Generative AI models) and technological expertise in CRM and Customer Service.

Initially centered on *Digital Design* and *Customer Relationship Management* (CRM) consulting strengthened in 2006 by the acquisition of Exit consulting, one of Italy's first User-centered design and User Research companies, the Assist Digital Group has grown by integrating *Customer Management Services (*CMS), i.e., *business process outsourcing* and *contact center* services, to offer a broader and more integrated value proposition to support the management of customer experience processes of major international brands.

This was followed in 2006 by the acquisition of *Des Contact Solutions* an Italian customer care company, which enabled the launch of customer operation services.

Starting in 2013, the opening of multilingual operation centers abroad was initiated starting in Croatia, which was followed by new centers in Albania, Tunisia. Further openings are planned in 2023 in the Balkans, North Africa and some relevant geographies in Europe.

In order to integrate digital service offerings, the Group has over the years developed a number of proprietary technology solutions in service automation particularly for text and voice automation to support customer operations and for the automation of so-called cognitive tasks (complex processes enabled by text, images, video) in customer service, back office, marketing and sales within different sectors.

In addition, acquisitions have been made to integrate skills and assets in the digital tech sector. Among these, one of the first occurred in Italy in 2015 when *Beeweeb S.p.A,* a software factory specializing in the design and development of mobile and web solutions on an international scale, was acquired.

Beginning in 2019, an M&A process in Europe followed, which helped start Assist Digital's internationalization process in France, Germany, and the UK. In 2022 we acquired a majority stake in ComSelect, a Mannheim, Germany-based company specializing in Salesforce System integration and B2B Lead Generation services.

In July of the same year, we also acquired The Valley Group, an award-winning Dutch company that combines branding, commerce and data to create best-in-class experiences for all touch points of the customer journey, for major international brands. These acquisitions allow us both to increase the IT expertise and know-how of the entire Group to offer a broader portfolio of services to our clients and to strengthen our presence in the German and Dutch markets.

Assist Digital & Ardian Group

Completing a process that began in the last quarter of 2022, an agreement to transfer the Assist Digital Group from the Progressio fund to Ardian was finalized on January 23, 2023. Specifically, the French private equity fund acquired a majority stake of about 60 percent with the aim of accelerating the expansion strategy in the international arena.

The new anchor shareholder, Ardian, attaches great importance to the issue of sustainability. In fact, the fund has adopted an *ESG engagement* program that aims to support portfolio companies in their transition to more sustainable operating models/business plans by providing regular analysis and external expert resources.

To this end, targets in terms of gender equality, *Diversity & Inclusion,* and emission reduction were agreed upon to complement the Assist Digital Group Sustainability Plan.

2.2 Assist Digital Today

The Assist Digital Group is present in 10 countries, including France, Germany, Italy and the United Kingdom, with 22 offices, competence centers and contact centers and more than 5500 employees, enabling it to extend services to its entire European customer base.

	Digital Projects		Offices, Competence centers & Contact centers		Customers	
	500+	**15+**	**22**	**20%**	**100+**	**5500+**
		Languages spoken by our teams		Annual growth y/y In the past 10 years		Talented people
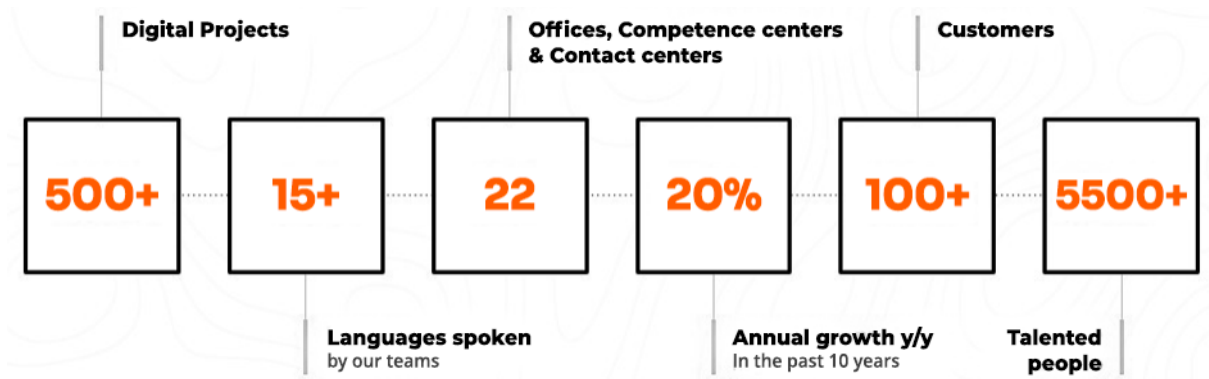
Group Overview (2022)

We serve more than 100 blue-chip customers[2] mainly in the following industries: Telco, Utilities, Automotive & Mobility, Media, Finance & Banking, Retail, Ecommerce, Travelling, Industrial/Manufacturing, and Pharma.

We currently operate in the following service lines:

- CRM Advisory & Digital Operation
- Experience Design & Customer Insight
- Technology & Advanced AI Solutions
- Customer Management Services
- Change Management & Digital Adoption

2.2.1   Our corporate structure

There were no changes in our corporate structure during 2022. However, it should be noted that following the entry of the Ardian fund there were changes in the ownership of Assist Digital S.p.A., which will be accounted for in the 2023 report.

For 2022, ownership of Assist Digital S.p.a. remained split among 37 shareholders, with the main share, 30 percent, held by Wide Open Srl. Among the share holders, Enrico Donati, Francesca Gabrielli and Franco Fradiani hold the positions of Executive Chairman, CEO and General Manager/CFO of the Company, respectively.

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[2] *Blue chips* are the stocks of the major companies on a stock exchange. In Italy they are the companies in the Ftse MIB, i.e., those listed on a regulated market that have the largest capitalization.

% Share capital

Legend:
- ■ Wide Open Srl
- ■ Donati Enrico
- ■ De Giorgi Giorgio
- ■ Globa S.r.l
- ■ Roselli Vincenzo
- ■ Altri

Values shown in chart: 30, 17,2, 12,7, 6, 6,8, 27,3
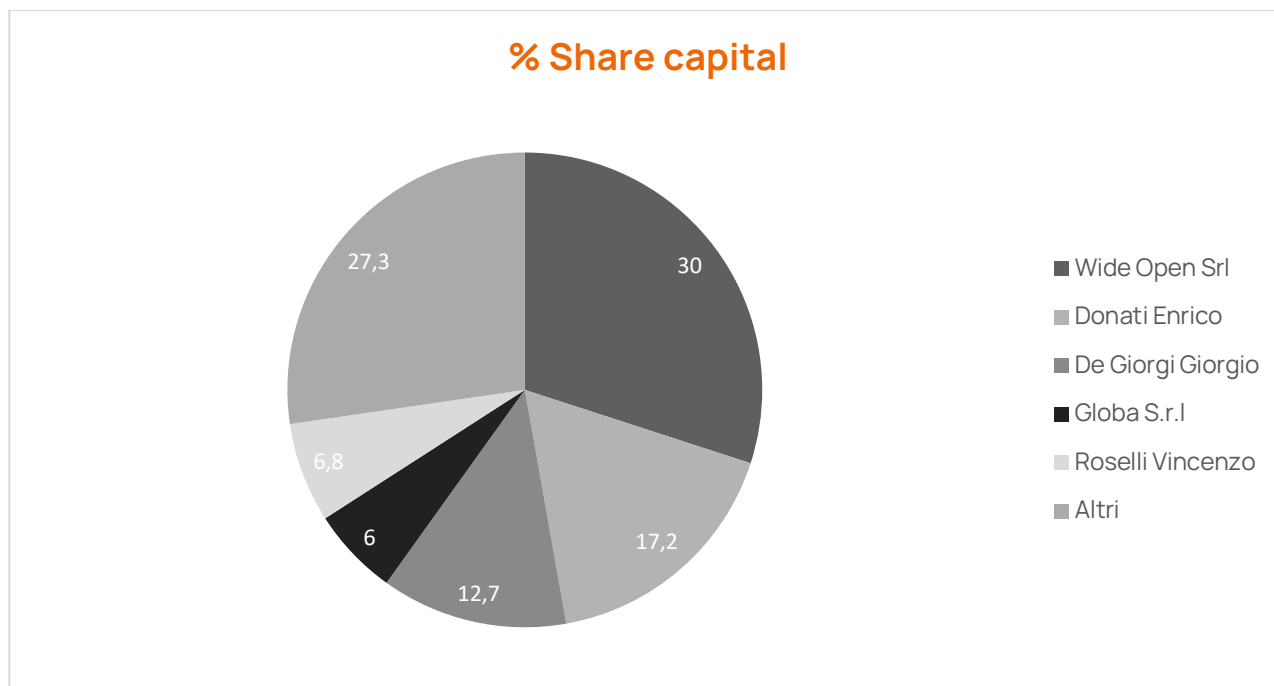
2.2.2   Our Governance Model

The governance system of Assist Digital S.p.A. is organized according to the traditional model and includes an administrative body (Board of Directors) and a supervisory body (Board of Statutory Auditors).

BOARD OF DIRECTORS

The core of the corporate structure is the Board of Directors, appointed by the Shareholders' Meeting, which is vested with broad powers for the ordinary and extraordinary management of the Company, with no exceptions whatsoever.

As of 12/31/2022, the Board of Directors of Assist Digital S.p.A. was composed as follows:

2022 structure of the Assist Digital Board of Directors.

Component	Charge
Enrico Donati	President
Philip Gaggini	Vice president
Francesca Gabrielli	Chief Executive Officer
Franco Fradiani	Managing Director and General Manager
Giorgio De Giorgi	Councilor
Angelo Piero La Runa	Councilor
Manlio Costantini	Managing Director

The Board structure shown above does not include independent directors. Of the 7 members of the Board as of December 31, 2022, 3 of them were nonexecutive directors, while the remaining 4 had proxies as they held executive-management positions.

BOARD OF AUDITORS

The corporate structure was also characterized by the presence of a **Board of Statutory Auditors**, which is called upon to supervise, in accordance with the Civil Code, compliance with the law and the Articles of Association and observance of the principles of proper administration, and in particular the adequacy of the organizational, administrative and accounting structure adopted by the Company and its actual functioning. As of Dec. 31, 2022, the Board of Statutory Auditors of Assist Digital S.p.A. consisted of five people, including three regular members and two additional ones.

Structure of the Board of Statutory Auditors of Assist Digital

Component	Charge
Marco Benvenuto Lovati	President
Paul Monte	Acting auditor
Massimo Cecchini	Acting auditor
Faithful Gubitosi	Alternate auditor
Roberto Pecoraro	Alternate auditor

THE CODE OF ETHICS AND OUR CORE VALUES

With the aim of complying with the provisions of Legislative Decree 231/2001 ("Model 231"), guaranteeing ethically shared behavior and pursuing compliance with the principles of legitimacy, fairness and transparency in carrying out business activities, we have equipped ourselves with an **Organization, Management and Control Model.** We have also adopted a Code of Ethics, in order to transparently communicate the ethical-social values that inspire us, to define the fundamental principles, behavioral rules and responsibilities within Assist Digital S.p.A.

The Company has set up a **Supervisory Board**, which has the task of collecting reports on the possible commission of offenses provided for in Legislative Decree 231/2001 and conduct not in line with the Model and the company procedures adopted. The Body evaluates the reports received and takes the consequent measures, after hearing, if deemed appropriate, the author of the report and the person responsible for the alleged violation.

The fundamental principles on which our business is based focus on valuing and respecting people, protecting the territory in which we operate, and fairness and transparency in our operations. The fundamental values on which our company's activities are based are:

- Repudiation of all discrimination
- Centrality, development and enhancement of human resources and equity of authority
- Territorial rootedness

- Transparency and business ethics
- Quality
- Promotion of diversity
- Legality and countering terrorism and crime

Integrity as a founding value

While, on the one hand, we strive to ensure the best possible environment and working conditions, at the same time we ask our people to espouse our founding values and show proper integrity in the performance of work activities. In this sense, in the area of internal communication we place emphasis on the crucial importance of proper management of practices related to the neutralization of corruption within the company.

In this regard, it should be noted that no corruption has occurred within our reality in the last three years.

At the same time, a testament to our integrity and the care we take in carrying out all our activities can also be seen in the fact that we have not detected any non-compliance with applicable laws and regulations.

2.3 Our idea of *customer experience*

2.3.1   Our passion for innovation

At Assist Digital Group, we work every day to improve the customer *experience* and *business performance of* our clients through a wide range of digital services, divided into four macro-categories:

- CRM Advisory & Digital Operation
- Experience Design & Customer Insight
- Technology & Advanced AI Solutions
- Customer Management Services
- Change Management & Digital Adoption

Below is a description of the main categories of services.

Our main services

CRM Advisory & Digital Operation	CEX Consulting
	Change Management & Digital Adoption
	Business Process & Organization
	Data Analytics & BI
	Marketing Automation
Experience Design & Customer Insight	Business & Service Design
	UX/UI Design
	User Research
	Conversational Design
	Digital Communication, Content & Social Media
Technology & AI Solutions	Self Care web & mobile app
	CRM Platforms
	CC & Omnichannel Solutions

	System Integration
	RPA & Advanced AI Solutions (based on Generative AI)
Customer Management Services	Multilingual and Multichannel Customer care
	Back Office
	Lead Generation and Sales
	Automated & Hybrid Services
Change Management & Digital Adoption	Change Management
	Specialized Coaching
	CX Training

CRM ADVISORY & Digital operation

Through our *Advisory* services, we accompany clients in digital transformation programs by combining *Customer Experience, CRM and Industry* experts. *We help our clients in the design of business processes and organizational models by supporting them in the introduction of new digital technologies and in the training of appropriate skills and mindsets.*

Consulting and design activities are complemented by **Marketing Automation** and **Data Analytics & Management** services through which we help large companies with international scale develop contact strategies and design marketing campaigns that reach the right target audience with the most appropriate message at the right time. We leverage data analytics to measure performance and identify areas for *CRM* improvement. Our *Martech Factory*, is capable of using enterprise platforms including Oracle, Salesforce, Adobe and offers multilingual and multichannel digital marketing operation services on a global scale.

EXPERIENCE DESIGN & CUSTOMER INSIGHT

Through our *User centered* approach we design and test consumer experiences, services and products that make a difference. Below is a description of our main services.

Customer Insight: thanks to our *User Lab* and partnership with the UX Alliance, a global user research network, we are able to conduct qualitative and quantitative research on samples of service users, investigating their behavior, finding any critical issues and monitoring usage data. We supplement user research activities with expert analysis, benchmarking, and analysis of data from digital and physical channels for the purpose of targeting design activities.

Business & Service Design, UX/UI Design, Conversational Design: we are pioneers of *User Experience*. Our design methodologies inspired by *Design Thinking* have one goal: to build successful experiences and digital solutions for end users and the companies that implement them. We integrate multidisciplinary skills and state-of-the-art methodologies (e.g., agile, designops, researchops).

Digital Communication, Content and Social Media: we help companies create unique and memorable relationships with their customers. Starting with an analysis of the competitive environment and brand positioning, we identify different visual communication options and the most impactful *storytelling* techniques to deliver relevant content to every *touchpoint* in the digital ecosystem.

TECHNOLOGY & AI Solutions

Through our software factories and technology centers of excellence we design, develop and manage digital solutions and IT infrastructure, using a wide range of development languages, *frameworks* and platforms. In particular, below is a description of the main categories of services:

Self care Web and Mobile app: we have been designing and developing web and mobile solutions since 2004. We have delivered *carrier grade* applications for a wide range of industries including Telco, Banking, Utilities, Retail and Gaming in more than 10 countries. We help our clients redesign their applications and platforms for the Cloud and 5G

world, adopting microservices and *Native Cloud* architectures that ensure flexibility and scalability. Our technology stack[3] includes popular *open source* solutions and a wide range of proprietary platforms.

CRM Platforms: we have certified expertise in managing major CRM platforms (e.g., Oracle, Sales Force, Adobe) and Customer Feedback (Qualtrics, Medallia).

Contact Center and Omnichannel Solutions: our consulting and development teams are capable of implementing contact center infrastructure technologies and omnichannel solutions.

RPA and AI Solutions: we started in 2010 our first activities in the design, implementation and management of AI based solutions in the CX domain (for customer service, back office, marketing and sales). We are able to automate voice services (conversational IVR, vocal bots), implement conversational chatbots (to improve customer interaction towards end customers) or data augmentation and knowledge management systems for contact center agents, networks and internal staff of companies. Such systems are based on the latest technological developments in generative AI. We are able to implement projects oriented to operational efficiency by leveraging both proprietary and market RPA solutions.

CUSTOMER MANAGEMENT SERVICES
With more than 5,000 employees in our operations centers located in various countries, we offer multilingual and multichannel customer care services with a mix of inshore and nearshore models, highly qualified staff, and hybrid work models that combine activities carried out remotely with in-person activities dedicated to training, coaching, and learning on the job.

We also have specialized centers on multichannel sales of b2c and b2b services on customer base (customer value management), multichannel and integrated lead generation activities with digital and data driven services.

We can handle back office and social media management activities.

Operational activities are constantly analyzed and integrated in logic of efficiency and innovation with RPA and service automation solutions to support operators and staff.

CHANGE MANAGEMENT & DIGITAL ADOPTION
We enable people and organizations to acquire the right skills to embrace digital transformation. We support our clients in facilitating the changes that the new technology ecosystem requires in their market, facilitating the integration of new organizational business models and the adoption of innovative technologies within their work processes. We provide customized training and coaching models to ensure the most effective transfer of required skills. Finally, we verify the effectiveness of the change undertaken through constant performance monitoring of agreed KPIs.

2.3.2   Attention to our customers

We at Assist Digital Group pursue excellence and innovation by constantly seeking high quality standards of services provided to clients and ensuring reliability and flexibility in order to proactively meet their diverse needs.

We are constantly striving to acquire and retain our clients, with whom we build long-term relationships. To this end, we constantly collect their feedback, particularly at the end of projects. At present, qualitative feedback is collected at the level of top management; however, we are engaged in establishing a more structured *survey* process, which has already been tested through a pilot project.

CUSTOMER PRIVACY

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[3] Set of software and applications that, linked to each other, lead to the creation of computer and technology projects.

Privacy and data security turn out to be two issues of primary importance for Assist Digital; for this reason, in addition to ISO 9001 certification for the quality system, we have developed an Information Security Management System certified in accordance with ISO 27001. Currently, certification has been obtained for the development of AWS cloud applications on CRM services for a single site, but the process to expand the scope to two additional units is already underway. This certification is a European-level standard that certifies a company's ability to establish, implement, maintain and continuously improve its information security management system, including requirements for assessing and dealing with risks.

At Assist Digital, we use suppliers and third parties to *outsource* services that are also essential to the company's business. Given, therefore, the potential criticality of suppliers, their proper management represents a source of primary importance to our company and, consequently, to our clients. It is therefore necessary to ensure that third parties bound by contractual relationships adopt security measures and practices deemed appropriate by us in order to integrate into the Information Security Management System (ISMS) and not expose the company to risks inherent in the confidentiality, integrity and availability of information. For this reason, we have established a policy on Information Security in Third Party Relationships.

In 2022, a framework was developed in the area of security and cybersecurity and a team was established across the ICT function to deal with a variety of activities, some more technological others more regulatory compliance.

Specifically, a new Security and Compliance layer was created within IT with the goal of centralizing all security issues that were originally managed through three different infrastructure layers in order to standardize and centralize IT activities at the security level, with a distinction between *Security Control* and *Security Organization Center* (SOC).

At the organizational level, security-related activities are managed by the CTO (ISMS Officer), IT Security Manager (ISMS Manager) and INFRA Managers (ISO Security Managers).

In addition, the activities of the IT Security & Compliance team are divided into three macro areas:

1. Internal Security: a team with a specific focus on the organization's internal security;
2. Vendors Security: a team with a specific focus on vendors (Assist Digital does specific audits against vendors in order to make sure they have the security measures Assist Digital expects, are compliant with security issues, etc.);
3. Clients Security: a team with a specific focus on clients (Assist Digital proposes and dispenses security questionnaires for its clients to fill out: by doing so, clients make an assessment about Assist Digital's security).

AssistDIGITAL Security Organization

Annual Security Audit		
Infrastructure Control		
Vulnerability & Reports Management		
0day and Patch Management		
Log & Accounts Analysis		
Recurring VA and PT		
Security Training	DPA and Security Measures Validation	GDPR and Security Measures Validation
Annual Test of Backup, BC and DR	Questionnaire	Questionnaire
Acquired Company Security program	Annual Security Audit	Ad-hoc Security Audit
Internal Security	**Clients Security**	**Vendors Security**
IT SECURITY & COMPLIANCE TEAM		

During 2022, all Assist Digital Group security and privacy policies and procedures underwent a review in order to bring them into compliance with ISO 27001. These policies and procedures are shared by Assist Digital's privacy specialist with all corporate offices.

In addition, during 2022, a specific security and privacy training program was launched for all Assist Digital employees and also for the Board of Directors. The program, customized according to the type of employee it is aimed at, was delivered through a specific tool purchased for managing security and privacy training.

OUR SUPPLY CHAIN

Fairness, professionalism and cooperation constitute the basic principles we follow in establishing a relationship with our suppliers. The table below shows the main categories of suppliers we use:

Suppliers to support facilities	Property rental, logistics and facilities
Telecommunication service providers	Data connection and phone traffic
Suppliers of electronic equipment	Computers and phones (institutional suppliers but also through e-commerce)
Consulting providers	Legal, notary, compliance (security, GDPR) and technical consulting services of various kinds (software development, personnel selection)
Labor suppliers	Temporary agencies (represent the highest area of expenditure, accounting for more than 30 percent of costs)

3   People: our DNA

CHAPTER HIGHLIGHTS

HIGHLIGHTS 2022:

Employees in Italy: 779

Accident rate of: 0%

Employees hired on permanent contracts: 99.7 percent

Female employees: 51%.

Considering the speed of innovation within the industry in which our Group operates, the skills, knowledge and experience of our people are key elements in ensuring service with high quality standards that can make the difference to success in the market.

Consequently, for a company like ours, the process of selecting and managing resources is essential to achieving our goals and creating and maintaining a stimulating work environment. It is important to us that all employees, wherever they are in the world, find the best conditions to develop their talents and highlight their qualities, thereby contributing to both increased personal satisfaction and corporate growth. Our focus on our people is also reflected in the contract type most widely adopted at all Assist Digital Group locations, namely the permanent relationship, which aims to build a stable and lasting relationship with our employees, based on skill enhancement and professional growth.

As for Assist Digital, as of December 31, 2022, the company's workforce consisted of 779 employees, 99.7 percent of whom were permanent employees. In general, the positive trend of the past years is confirmed with the workforce growing by 16.1 percent in 2022 compared to the previous year.

Total headcount 2020-2022
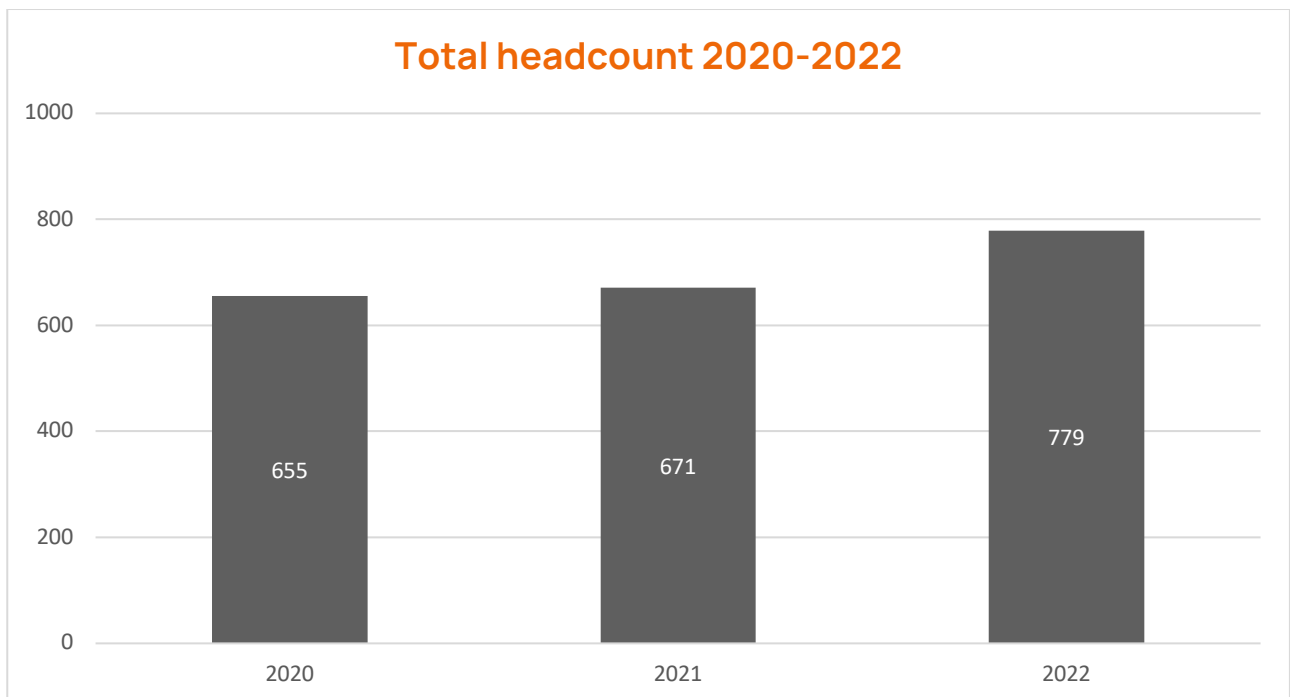
Fixed-term and permanent workers					
2020		**2021**		**2022**	
Indefinite time	Fixed-term	Indefinite time	Fixed-term	Indefinite time	Fixed-term
Men	312	0	337	1	379	2
Women	342	1	332	1	398	0
Total	**654**	**1**	**669**	**2**	**777**	**2**

Another aspect we particularly care about is giving all our people globally the opportunity to achieve the best possible work-life balance. In fact, to ensure that our employees can best balance personal needs with work commitments, they are given the opportunity to take advantage of the contractual form of *part time*.

During 2022, 29.4 percent of Assist Digital employees are under this type of contract.

Full Time and Part Time Workers					
2020		**2021**		**2022**	
Full time	**Part time**	**Full time**	**Part time**	**Full time**	**Part time**
Men	265	47	295	43	322	59
Women	206	137	199	134	228	170
Total	**471**	**184**	**494**	**177**	**550**	**229**

Due to the nature of the business in which Assist Digital operates, in addition to employees, the organization also relies at certain times or on certain projects on non-employee workers, such as interns, temporary workers, and self-employed workers with VAT numbers, whose duties are directly controlled by Assist Digital, to carry out its tasks.

In the three-year period 2020-2022, there was an increase in the number of nonemployee workers. Specifically, they increased from 1,425 average workers in 2020, to 1,621 average workers in 2022. The presence of a higher number of workers with different atypical forms than employees is related to the seasonal and project-based type of operation of Assist Digital. The increase in the number of these workers should be read in line with the growth in the Company's operations and is, in any case, lower than the increase in the number of salaried workers over the same three-year period (+13.8 percent and +18.8 percent, respectively).

In 2022, 169 new talents joined the Assist Digital team, an increase from the previous year (91 employees).

Moreover, the commitment our Group places on staff well-being and *retention anywhere in* the world is also evident in the low turnover rate. In fact, at Assist Digital the turnover rate stands at only 8 percent.

Hiring and turnover rate
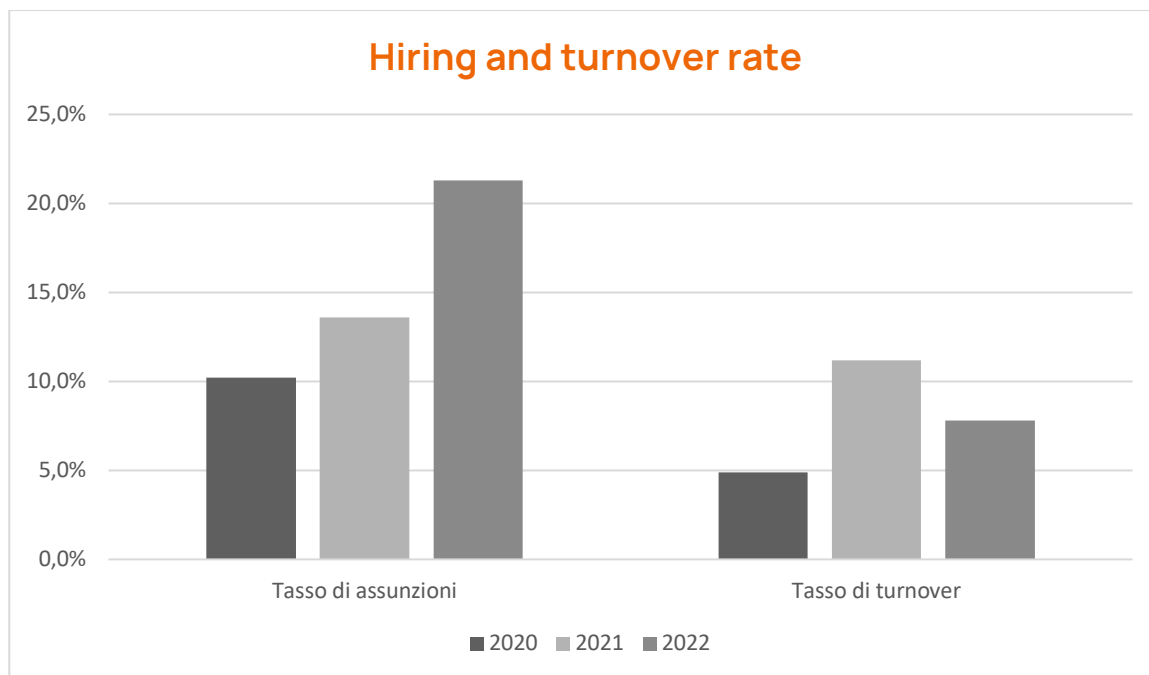
Our target industry is dynamic and innovative, which is why it is important for us at Assist Digital Group to be just as dynamic. This is reflected in new hires globally.

In Assist Digital, about 25 percent of new hires in 2022 were people under the age of 30.

Recruitment and Turnover by Age Group												
	2020				2021				2022			
	New hires		Turnover		New hires		Turnover		New hires		Turnover	
Age group	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)
‹30 years old	30	67%	6	13%	25	43%	12	21%	42	59%	9	13%
Between 30 and 50 years old	37	6%	26	5%	61	11%	59	10%	121	19%	50	8%
›50 years old	0	0%	0	0%	5	12%	4	10%	6	11%	2	4%

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

Recruitment and Turnover by Gender												
	2020				2021				2022			
	New hires		Turnover		New hires		Turnover		New hires		Turnover	
Genus	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)	Number	Rate (%)
Men	41	13%	18	6%	63	19%	37	11%	84	22%	41	11%
Women	26	8%	14	4%	28	8%	38	11%	85	21%	20	5%
Total	**67**	**10%**	**32**	**5%**	**91**	**14%**	**75**	**11%**	**169**	**22%**	**61**	**8%**

Assist Digital Group

Group employees: 5,542

Employees hired on permanent contracts: 3,718

Percentage of employees hired on a permanent basis: 67%.

Value of the Group's Full Time Equivalent (FTE): 4,532

Group Overview (2022)

3.1 We protect occupational health and safety

Every year we invest to ensure the protection of the health and safety of all our employees located in the various company offices in Italy and abroad. Ensuring a healthy and safe working environment represents for the entire Assist Digital Group an element of fundamental importance, which goes beyond compliance with current regulations (Legislative Decree 81/2008).

As a Group, we are globally and continuously committed to training and raising awareness of security among our people. With this in mind, during 2022, there were many initiatives undertaken by Assist Digital for our people.

First, a **Health and Safety Policy** has been defined that contains within it the objectives to be achieved and the principles to be relied upon, integrating the provisions of the control system defined by the Organization, Management and Control Model pursuant to Legislative Decree 231/2001.

In addition, the revision of the Health and Safety Management System (SGSSL) and its Manual was completed during 2022. This System includes a functional organization chart in which delegations of authority are formalized for the management of legal and technical compliance in the area of safety. In particular, responsibility for these issues is divided on a site-by-site basis between a human resources manager (e.g., for evacuation tests, medical examinations, general and specific training) and a health and safety officer in charge of facility control.

Specifically, the objective of the Manual is to implement a process of constant and continuous analysis and monitoring of areas within the corporate structure that allows for the identification and mapping of the main risks related to the issue of health and safety, the preparation of a plan for managing and neutralizing risks, and the determination of the related tasks and responsibilities. Provisions are also listed within the Manual on how to establish and formalize the procedures and policies to be adopted to protect health and safety within the company's perimeter, and how to establish the arrangements for staff communication, training and involvement. With the aim of minimizing risks and preventing hazards that may affect the health and safety of our people, it is essential that everyone be involved through an appropriate training process, which is also provided for new hires. During 2022, the hours of training on this topic have increased; in particular, the SGSSL provides a General Plan of Training Activities in which training programs are defined for the different functions, including Managing Managers, Safety Officers, Workers, RLS and Emergency Management Officers. Upon completion of the courses, a certificate is issued that determines the acquisition of the role within the system.

An additional aspect to consider in the area of occupational health and safety is characterized by risk management. In order to prevent the occurrence of critical issues, we carry out planned maintenance (routine and periodic) and constant monitoring of all our locations, which are essential to minimize hazards in possible emergency and evacuation situations. In particular, continuous monitoring of the condition of working environments and the efficiency of facilities is the responsibility of the General Services area. The activity is conducted through the identification of Safety Officers, who carry out their duties at the various locations according to the instructions of the Deputy Safety Manager. In addition, the introduction of the new SGSSL has enabled the implementation of the main training and health surveillance activities and the identification of areas for improvement.

We have, in addition, defined a **Risk Assessment Document** (DVR) useful for the assessment of risks related to work activities, including the activities of female workers who are mothers, pregnant and breastfeeding.

Finally, we have prepared a specific emergency plan for our sites located throughout the territory, displayed floor plans with effectively illustrated escape routes and provided the appropriate first aid medical supplies.

In 2022, only 1 case of occupational injury was recorded in our offices, which is in line with the figure recorded in 2021 when two injury incidents occurred. Although the number of accidents is limited, the focus on preventing and minimizing the occurrence of these events remains very high, and we continue to invest in researching improvements in order to reduce the number of accidents to zero.

Accident indices for workers			
	2020	**2021**	**2022**
Hours worked	**955.348**	**1.052.004**	**1.113.492**
Total number of recordable occupational injuries	5	2	0
Of which with serious consequences	0	0	0
Of which the number of deaths	0	0	0
Recordable injury rate[4]	**5,2%**	**1,9%**	**0%**
Rate of occupational injuries with serious consequences	0%	0%	0%
Death rate	0%	0%	0%

Note: The data shown in the table for the total number of recordable occupational injuries and the recordable injury rate for 2021 have been restated following refinement of the calculation methodology. The figure for the total number of injuries reported was 1, the recordable injury rate was 1%.

Accident indices for non-employee workers			
	2020	**2021**	**2022**
Hours worked	**1.622.753**	**1.865.446**	**1.748.476,7**
Total number of recordable occupational injuries	0	0	1
Of which with serious consequences	0	0	0
Of which the number of deaths	0	0	0
Recordable injury rate[5]	**0%**	**0%**	**0,6%**
Rate of occupational injuries with serious consequences	0%	0%	0%
Death rate	0%	0%	0%

3.2 We promote the well-being of our people

We believe that our people are the main resource in the *digital customer experience* sector, which is why ensuring their well-being is an indispensable element of the Group's global development and success. To this end, multiple initiatives have been undertaken at Assist Digital during 2022.

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[4] The accident rate is calculated as the number of accidents occurring during the year over the number of total hours worked, multiplied by 1,000,000

[5] The accident rate is calculated as the number of accidents occurring during the year over the number of total hours worked, multiplied by 1,000,000

First, we have implemented and made available to our employees a new Welfare System that includes numerous initiatives, benefits and services aimed at increasing mental and physical well-being and promoting work-life balance. All employees and para-employees (excluding managers and other contractual forms) can take advantage of these initiatives through the welfare platform provided by Edenred.

Specifically, the plan includes:

- Flexible benefit: a credit determined on the basis of the period from which the worker was employed by the company and seniority;
- Bonus Bebè: a bonus provided on the occasion of the birth of a child/children in the form of a Welfare Credit, designed as support for the purchase of baby products;
- Goods, services and benefits: including vouchers, services related to sports and wellness, education, family care, and public transportation;
- Daycare bonus: concrete support for expenses faced by new parents;
- Elderly and disabled care bonus: dedicated to all our employees who are responsible for a relative who needs special care;
- Mobility: through the carpooling platform "Kinto Join[6] ", employees will be able to share the home-work commute in order to save on travel costs, thus contributing to the reduction of harmful emissions in the environment. In addition, a company bus will be offered for the Vitulazio office to facilitate travel;
- Health: a supplementary health care and plan was developed during 2022 and will be made available to employees starting in January 2023;
- Gender equality: support for women's employment, training for new mothers when they return from maternity leave, and rebalancing the loads between women and men within the organization.

In addition to the initiatives listed above, we make other services available to our workers with the aim of increasing their well-being during their journey within our Company. To this end, a support service activated in 2022 was followed up in 2021, the **_counseling_** service*,* delivered by qualified professionals independent of Assist Digital, to emotionally support our people while guaranteeing the anonymity and maximum confidentiality of the people who use it.

In addition, in continuity with the previous two years, the **_Live Box_**, a format that helps to maintain contact between employees even when working remotely, was maintained in 2022. The ultimate goal of this project is to create a valuable moment of conversation; in fact, topics are updated based on employee requests. More in detail, it represents a conversation, in the form of an interview or presentation, in which a guest, internal or external, talks about the specifics of their work.

With the aim of creating a work environment that fosters the best possible work-life _balance_, we have allowed and encouraged, wherever possible, the performance of daily work services through the **_smart working_** mode. With the end of regulatory extensions related to the pandemic on the Italian territory, a decision was made to regulate smart working during 2022. Specifically, individual smart working agreements of different types were entered into based on the tasks performed.

In continuity with 2021, we also maintained the **Health Month** initiative, an annual event aimed at all workers held at all 8 Italian locations. On this occasion, workers were able to take advantage of free medical examinations conducted by specialists (e.g., dermatologists, cardiologists, breast specialists, nutritionists, allergists), as well as specific training moments for prevention and health protection. We also provide for the benefit of our leaders the establishment of life insurance.

For the second year in a row, **Month4Wellness** was programmed, including sports activities taking place over the course of a month. In detail, an in-house "_Run Challenge_" was organized, Yoga and Total Body classes were offered, and meetings with a sports nutritionist provided information on how to properly balance nutrition and physical activity.

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[6] For details, see sec. 4.1.

Staying in the sports sphere, team-building activities related to physical activity were organized. For example, we organized a padel tournament in which colleagues who joined competed divided according to their hometown.

Finally, thanks to the **Assist Digital Club** portal, our people can take advantage of more than three hundred offers including vouchers, discounts and *cashback* at leading merchants nationwide.

A glimpse of tomorrow

We aim for continuous and constant improvement of the work environment. To this end, at Assist Digital, we maintain a constant dialogue with our employees to understand their needs and reason about new initiatives to implement. This journey has led us to plan next steps aimed at maximizing the well-being of all our people.

In this regard, a pathway to obtain certification on equal opportunities and gender equality will be initiated during 2023. With this in mind, several training initiatives on Diversity & Inclusion are already planned. In addition, training courses on issues related to environmental and social sustainability will be provided to employees in 2023.

3.3 We invest in the future and talent

To meet our customers' demands and maintain the Group's consistently high quality standards, the skills of our workers prove to be a key element. For this reason, we focus on the growth and training of our people by defining, on a global scale, appropriate training programs tailored to specific needs.

In this context, a structured and cyclical process has been implemented on an annual basis in which at the beginning of each year a training needs analysis is carried out for all our people located around the world. Subsequently, an annual training plan is defined to summarize and include all the training we propose to offer throughout the year.

During 2022, an average of 69 hours of training was provided for each Assist Digital employee. Notably, training hours on occupational health and safety increased. This step forward was made possible by access to some funding and an increase in efforts and investments related to the area of training.

	Unit of measurement	2020	2021	2022
Average training hours by employment category				
Executive	h/man	9,5	12,6	18,8
Manager	h/man	4	9,8	10
Employees	h/man	15,4	112,7	75,8
Average training hours by gender				
Men	h/man	13,2	73	73,1
Women	h/man	15,3	131	65,9
Average training hours per employee	h/man	**14,3**	**102**	**69,4**

Note: The figure shown in the table for average training hours for the Assist Digital employee employment category has been restated following a revision of the calculation methodology. The figure reported for 2021 was 601.

The **training courses we** offer to all people at Assist Digital are divided into two macro-categories:

- generic programs: intended for the entire corporate population, such as courses prepared in compliance with regulations on health and safety in the workplace and on the topic of privacy and courses related to certifications achieved SA8000 and ISO 27001.
- Focused programs: structured to develop specific skills in order to stimulate our employees and achieve an increasing degree of knowledge and competence. These include English language and IT skills courses with the possibility of obtaining certifications.

Our Customer Operations Academy

Our Academy for Assist Digital's Customer Operations employees was created for the purpose of helping our people develop those skills and knowledge that are necessary for fruitful professional growth and renewed value addition to the company's operations.

Courses delivered in the Academy are mainly delivered telematically to enable high usability for workers, so as to enhance even more the usefulness of the training content made available to our people. On the other hand, the in-person mode was retained for certain courses for which the remote mode was not found to be the best.

The content and tools of our Academy are offered by our own people, but-where we felt it might be more fruitful to involve external partners-collaborations have been initiated with others.

Regarding *Customer Operations*, in 2022 we have activated courses in the following areas:
- The trend of *customer care* and value-enhancing activities;
- *Smart leadership*;
- Feedback management;
- Communication;
- Time management;
- Management of one's role and organization of work;
- *Problem setting, decision making* and *problem solving*;
- Operational goals and production management;
- Gsuite and Excel;
- Six Sigma Basics;
- Moodle: platform use and digital communication.

Assist Digital Mentoring Program (AMP)

In order to foster the integration of skills and knowledge among the Group's various international entities, a mentoring program involving offices in five different countries was launched during 2022. In particular, it sought to create a training mechanism between offices operating in different realities so as to foster international collaboration among employees and promote a shared approach within the Group.

Objectives:
- Develop a culture of Mentoring within Assist Digital;
- Maintain a high level of engagement, motivation and involvement of key figures for the company;
- Provide opportunities for Mentees to develop and grow skills;
- Facilitate the transmission and exchange of knowledge within the organization and its areas;
- Strengthening human relations in a hybrid work model.

Main phases of the program:
- Mentor and Mentee identifications and pair matching, based on the results of a survey administered in order to identify topics for further study and career goals;
- Matching of Mentor and Mentee, based on survey results;
- Training and preparation through online training, lasting 2 hours for Mentors and 1 hour for Mentees;
- Communication of matches in order to create the pairs of participants;
- Conducting meetings (at least 5 online and/or on-site meetings lasting 1 hour) and completing a document to track progress;
- Final survey to evaluate the results.

People involved:
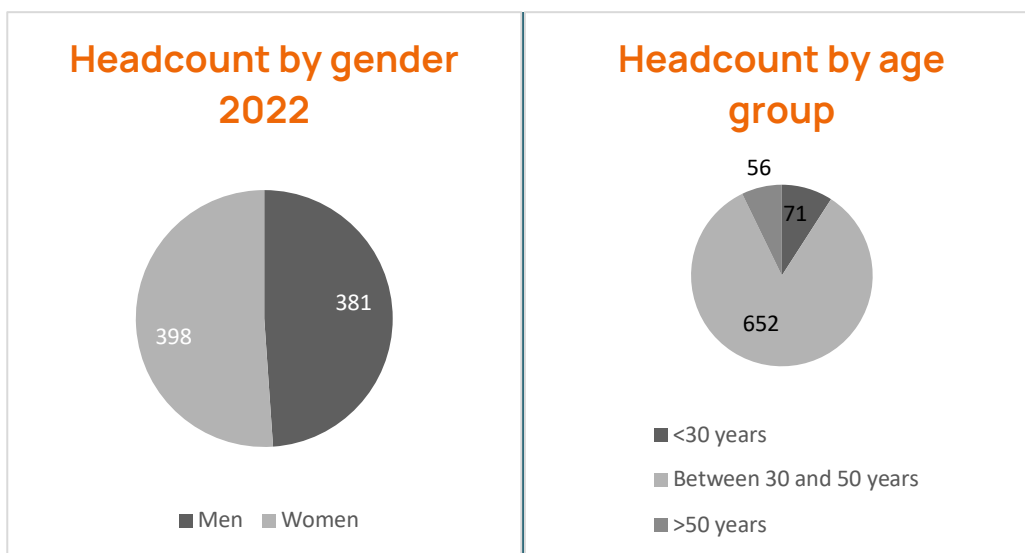- 41 employees, 18 Mentors and 23 Mentees, from Italy, Croatia, Albania, France and Tunisia.

Initiatives of this kind are part of the path of spreading social and environmental initiatives to the Group level, for which we expect further expansion in the near future.

In order to track and monitor the training delivered to employees, a computerized system, "Docebo," was developed during 2022 and will be made available to Assist Digital employees for training delivery starting in 2023.

3.4 We work in an inclusive and collaborative work environment

We are aware that our Group is made up of people, and for our industry, where innovation is a key element, it is vital to listen to and value all points of view: diversity is a strength for us here, a source of ideas and stimulation.

Relative to gender, Assist Digital's corporate population is 51 percent female. This figure shows evidence of a corporate culture that is averse to any kind of gender discrimination and ensures equal opportunity during the recruitment phase. In addition, an interesting figure is the age composition of the workforce. In fact, at the level of Italy, we have a large number of employees between the ages of 30 and 50 (83.7 percent), workers over 50 are represent only 7.2 percent, and those under 30 are 9.1 percent. This figure indicates our willingness to engage and tap into the talent of the younger generation.

Headcount by gender 2022
381 — 398
■ Men ■ Women

Headcount by age group
56
71
652
■ <30 years
■ Between 30 and 50 years
■ >50 years

Specifically, going to look at **gender differentiation**, it can be seen that within the clerical category, the number of turns out to be slightly higher than the number of men (accounting for 53 percent of the total). Conversely, among managers and executives, the number of men is higher than that of women.

On the other hand, with regard to **differentiation by age group**, it should be noted that within all professional categories there is a very high percentage of employees between the ages of 30 and 50. It is also worth noting, with

respect to the year 2022, an important increase (by 22.41% compared to 2021) in the number of employees under the age of 30.

In the table below about the composition of Assist Digital's workforce by gender and age, it can be seen that the peculiarities of our industry lead us to accommodate predominantly white-collar staff in our reality. In fact, in line with previous years, no blue-collar workers are employed at Assist Digital in 2022.

Composition of the workforce by job category and gender		2020	2021	2022
Executive	Men	14	14	13
	Women	5	5	5
Manager	Men	39	37	41
	Women	15	14	19
Employees	Men	259	287	327
	Women	323	314	374
Composition of the workforce by job category and age		2020	2021	2022
Executive	‹ 30 years old	0	0	0
	Between 30 and 50 years old	12	12	10
	›50 years old	7	7	8
Manager	‹ 30 years old	0	0	0
	Between 30 and 50 years old	50	45	53
	›50 years old	4	6	7
Employees	‹ 30 years old	45	58	71
	Between 30 and 50 years old	509	516	589
	›50 years old	28	27	41
Composition of the Board of Directors by gender and age		2020	2021	2022
‹ 30 years old	Men	0	0	0
	Women	0	0	0
Between 30 and 50 years old	Men	0	1	1
	Women	1	1	1
›50 years old	Men	4	5	5
	Women	0	0	0

Overall, another source of diversity in our workforce is a high degree of cultural, ethnic and educational background diversity. Our mission and priority is, therefore, to ensure an inclusive and collaborative environment where everyone can feel comfortable and give their best, while cultivating and valuing their uniqueness. All people in the Group should be able to feel free to express their personalities, ideals, and ethnic, religious, political, cultural, and gender orientation, and every difference should be an opportunity for enrichment and not for creating barriers.

Through our **Code of Ethics,** we have established as a fundamental principle in the company respect for diversity and condemnation of all forms of discrimination on the basis of gender, ethnic, political and religious affiliation.

Our SA 8000 Certified Commitment

As proof of our commitment and care for people, Assist Digital decided to achieve SA 8000:2014 certification. It provides a voluntary and verifiable standard based on ILO documents, the Universal Declaration of Human Rights and other international standards and laws that protect people at work.

In order to comply with the requirements of the standard, we have established an appropriate Social Responsibility management system. The latter applies to all activities carried out by our Company, including the evaluation of its suppliers, subcontractors, sub-suppliers and home workers. With this in mind, we have equipped ourselves with a **Social Responsibility Manual** that encapsulates the Company's commitment to the main requirements of social responsibility:

1. **Child Labor:** Assist Digital S.p.A. does not use or support the use of child labor and does not employ workers who are under the age of 18. In addition, there is a child labor remedy procedure, made available to all employees and stakeholders, and its own social responsibility policy.
2. **Forced or compulsory labor: we do not** resort to or tolerate any form of forced or compulsory labor, as defined by ILO Convention 29, nor the new cases of modern slavery.
3. **Health and Safety:** Assist Digital S.p.A. ensures a safe and healthy working environment for its workers and takes effective measures to prevent potential accidents, injuries or illnesses.
4. **Freedom of Association and the Right to Collective Bargaining:** Assist Digital S.p.A. respects the right of all personnel to form, participate in, and organize unions of their choice, and to bargain collectively with Assist Digital S.p.A.
5. **Discrimination:** we guarantee equal opportunities to all people working there and do not allow any form of discrimination. We select people by considering objective parameters in terms of education, experience and skills in relation to the functions to be filled.
6. **Disciplinary practices**: disciplinary measures and any sanctions fall under those provided for in the relevant National Collective Agreements, in compliance with the provisions of the Workers' Statute.
7. **Working hours:** again, we comply with the requirements of laws, applicable industry standards on working hours and holidays, and what is required by SA8000.
8. **Wages:** no consecutive short-term "labor-only" contracts and/or false apprenticeship programs or other schemes designed to avoid fulfilling obligations to personnel under the relevant applicable regulations are adopted. Therefore, the wages paid to our workers are calculated according to industry standards.
9. **Management System:** our Social Responsibility Management System is regularly subjected to Management Review with a view to continuous improvement. We have, in addition, established a Social Performance Team (SPT) to implement all elements of the standard.

With the aim of verifying that our suppliers comply with all the references of the Certification, we require them to sign a generic document setting out all the references of SA8000. In addition, we randomly subject suppliers to questions, which they must answer in writing, followed by a meeting in which the most relevant issues that have arisen are addressed.

During 2022, Assist Digital's commitment to people was recognized by being awarded the "Best Employer" certificate, awarded annually by Corriere della Sera, which recognizes national companies with the highest employee satisfaction.

At the top management level, we are also committed to equal opportunity. First testimony to our commitment is our CEO, one of the few women leading a company in this sector. In addition, in the leadership team of 18 people, the number of women present has increased to a percentage of about 30 percent.

In addition, in order to increasingly increase the level of inclusion within the Assist Digital Group, a global *"Diversity and Inclusion Policy"* is planned for 2023, as well as the provision of training courses to increase employee awareness of the issue.

4   The protection of our planet

HIGHLIGHTS 2022:

- 93% of waste is non-hazardous
- 90% refurbished IT devices in contact centers
- -13% office paper consumption from 2021 to 2022
- ISO 14001 Certification
- ISO 14064 Certification

ISO 14067 Certification

During In 2022, despite the end of national restrictions from Covid-19 and the normal resumption of work in the office, our continued and constant attention to the natural environment allowed us to confirm a positive trend in terms of decreasing energy consumption. Specifically, compared to 2021, we have recorded a decrease in total energy consumption of 1.67 percent.

All our activities are founded on the principle of protecting and safeguarding the planet, a primary asset to be taken into account at all stages of our value chain. For us at Assist Digital, respecting the environment means taking environmental issues into account in strategic business decisions and choices by adopting environmentally friendly behaviors, technologies and methods.

Our commitment is not confined to the environmental dimension alone; rather, we operate on a daily basis by seeking a solid cross-cutting balance between economic objectives and unavoidable environmental needs, all while respecting and protecting the rights of future generations, and in line with the principle of sustainable development. In this regard, as described above[7] , a Group Sustainability Plan has been drawn up with which we intend to realize our ambitious commitment to the realization of sustainability.

The objectives that we seek to pursue every day are also reflected within our Code of Ethics, by which we commit ourselves to protecting the environment through compliance with national and EU legislation and regulations, we undertake to prevent all types of environmental pollution and to raise the awareness of employees and collaborators on these issues. In particular, through targeted initiatives and appropriate information and training programs, we encourage awareness among all our employees, thus promoting greater environmental responsibility.

In line with the Group's vision of committing our resources to managing environmental issues on a daily basis, at Assist Digital we have adopted an Environmental Management System in accordance with the UNI EN ISO 14001:2015 standard through which the company has defined objectives and responsibilities in managing its environmental impacts, and especially for the management of hazardous and nonhazardous special waste, a special Manual has been prepared.

Our commitment is also seen in the priority given to relationships with suppliers who can ensure products and services that comply with our Environmental Management System and in the optimal management of water, energy and waste resources produced.

In addition, during 2022, with a view to pursuing increasingly ambitious and challenging goals, we have adopted a systematic methodology to implement and manage inventories of GHG (Greenhouse Gases) emissions produced at the organization level and an established guideline for quantifying and reporting the Carbon Footprint for the Contact Center service[8] , according to the UNI EN ISO 14064:2018 and UNI EN ISO 14067:2018 standards.

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[7] For details, see sec. 1.1.

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

Our actions for a more sustainable future

The following are the main initiatives we pursue in order to contribute positively to a more sustainable future:

Paper consumption reduction: in 2019 we introduced the "*eSignAnyWhere*" initiative aimed at reducing paper consumption and digitizing our systems. Most documents, as well as contractual documents, will have to be produced, scanned and stored digitally.

Reducing plastic production: in 2019, we launched the "Plastic free" project to reduce single-use plastic by gradually installing automatic water dispensers in every office and distributing water bottles to discourage the use of plastic bottles in the company.

Staff training: we continued our training efforts in order to acquire and improve the skills of our employees in the perimeter of hazardous and non-hazardous Special Waste management.

Reducing emissions in the home-work commute: an important partnership between Assist Digital and KINTO Join that enables our employees to share the same home-work commute with colleagues with similar needs, so as to rationalize, distribute expenses, and reduce CO_2 emissions related to the daily commute.

Lighting system upgrading: in 2022 we replaced the fluorescent light fixtures with new, more efficient LED systems in all our offices; the *relamping* procedure results in an economic, environmental and comfort benefit, in fact it reduces energy consumption, and thus also costs on the bill, decreases emissions related to electricity consumption, and improves visual conditions.

Energy lockdown: in the face of rising energy prices by means of the geo-political conflict between Russia and Ukraine, from September 2022 to December 2022, all of our offices were closed on Monday and Friday days, thus promoting lower costs in energy bills and lower energy consumption.

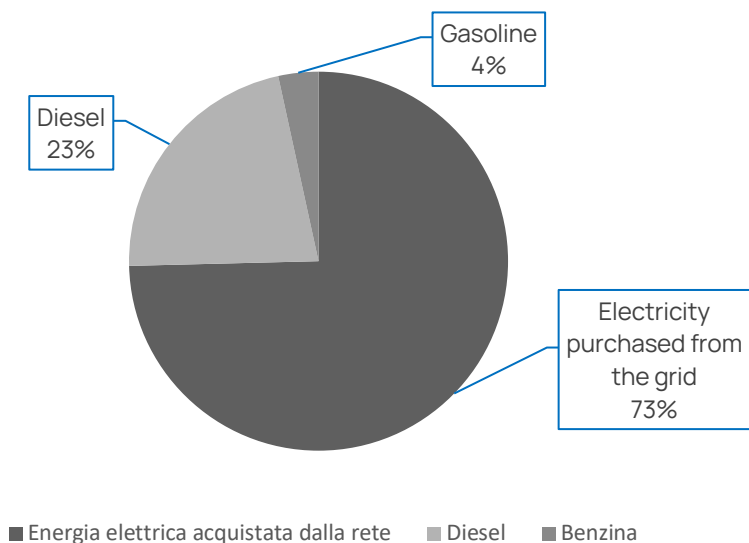### 4.1 Let's take action to combat climate change

The phenomenon of climate change represents one of the most important challenges facing organizations, governments and citizens in the coming decades as a major threat to the health of humanity. To make a contribution in the fight against global warming, we have begun monitoring energy consumption and related greenhouse gas emissions in order to identify the most effective solutions to reduce our environmental impact.

Energy consumption

Where possible, we are committed to reducing our energy consumption through process and infrastructure improvements and the promotion of energy-saving behaviors and habits, thereby fostering the development of environmental awareness among our people.

In offering our services, by nature we do not engage in energy-intensive activities, however, we feel it is our duty to monitor and report on our environmental impacts. In general, our energy consumption is mostly related to the use of electricity for space heating/cooling, lighting in our offices, and the use of gasoline and diesel as fuel for our car fleet.

Energy Sources (2022)

Gasoline 4%
Diesel 23%
Electricity purchased from the grid 73%

■ Energia elettrica acquistata dalla rete ■ Diesel ■ Benzina

Specifically, in Assist Digital, the total consumption of purchased electricity in 2022 was **6,461.01 GJ** (73% of the total); while the total consumption of diesel was **1,997.22 GJ** (23% of the total); and the total consumption of gasoline was **389.04 GJ** (4% of the total).

In the Capua office, a photovoltaic system is being installed that will allow us to generate some of the electricity we consume ourselves and actively contribute to combating climate change by using renewable energy.

Energy source	Unit of measurement	2020	2021	2022
Electricity purchased from the grid	GJ	7.235,05	6.712,51	6.461,01
Diesel for fleet cars	GJ	1.188,96	1.977,65	1.997,22
Gasoline for car fleet	GJ	336,57	307,46	389,04
Diesel (Emergency Generator)[9]	GJ	7,94	–	–
Total energy consumption	**GJ**	**8.767,61**	**8.997,62**	**8.847,27**

Our actions to reduce energy consumption

The following are the main initiatives carried out in order to reduce energy consumption:

Green electricity: 49% of the total electricity purchased by Assist Digital during 2022 represents green electricity from certified renewable sources, up from 47% in 2021.

Hardware fleet renewal: in 2022 Assist Digital initiated a process of server and data center replacement. In addition to meeting the need for data protection, the infrastructure renewal also introduces savings in energy consumption and cooling with an expected positive impact on costs and emissions.

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[9] Diesel consumption for the emergency generator was estimated, starting from the expenditure in euros, through the average annual price of 2020 diesel (€/L) obtained from the website of the Ministry of Ecological Transition - DGIS - Energy and Mining Analysis and Statistics.

GHG emissions

In accordance with the GHG Protocol Corporate Accounting and Reporting Standard, we report direct emissions (Scope 1), GHG emissions from direct fuel consumption by Assist Digital (e.g., natural gas, diesel oil), and indirect emissions from the purchase of electricity from the national grid (Scope 2).

Specifically, for the calculation of CO_2 Scope 2 emissions, in line with the GRI Standards, two distinct calculation methodologies were adopted: the "*Location-based method*" and the "*Market-based method*."

The **Location-based** method consists of a calculation using an average emission factor referring to the national energy mix: the greater the share of renewable energy used by a specific country, the smaller the associated emission factor.

The **Market-based** method is an approach that considers any contractual agreements made with the electricity distributor. In fact, a company can apply for certification that the energy purchased comes from renewable sources, with Guarantee of Origin certificates. For this reason, emissions in tons of CO_2 under this method are calculated using two different emission factors: the portion accompanied by certificates of origin, i.e., produced using renewable energy, is multiplied by a factor of zero. The remaining portion is multiplied by a factor called *residual mix*, which considers the origin of electricity from nonrenewable sources.

Different factors were used to calculate Scope 2 emissions according to the calculation method. Specifically:

- For the *location-based* method, average emission factors related to domestic power generation for different countries of operation reported within the publication International Comparisons, Terna 2019 (the most up-to-date), were used for 2020, 2021 and 2022, respectively.
- For the *market-based* method, average emission factors from European market power generation for Italy reported within *Residual Mix Results, Association of issuing bodies (AIB)* 2019, 2020 and 2021 for 2020, 2021 and 2022, respectively, were used.

For 2022, considering the calculation of indirect emissions through the *location-based* method for Scope 2, total emissions attributable to Assist Digital were **565.34 *tCO₂eq*** ; while for 2021, total emissions were **587.34 *tCO₂eq* .** So, Scope 2 emissions in 2022 decreased by **4 percent** from the previous year. This dimunition can be attributed to the strengthening of our smart working policy and the introduction of the energy lockdown measure, the aim of which was to decrease the amount of electricity purchased from the Italian national grid.

In contrast, when it comes to calculating indirect emissions through the *market-based* method, there are emissions of **450.68 *tCO₂eq*** in 2022, while in 2021 there are emissions of ***868.90 tCO₂eq* .**
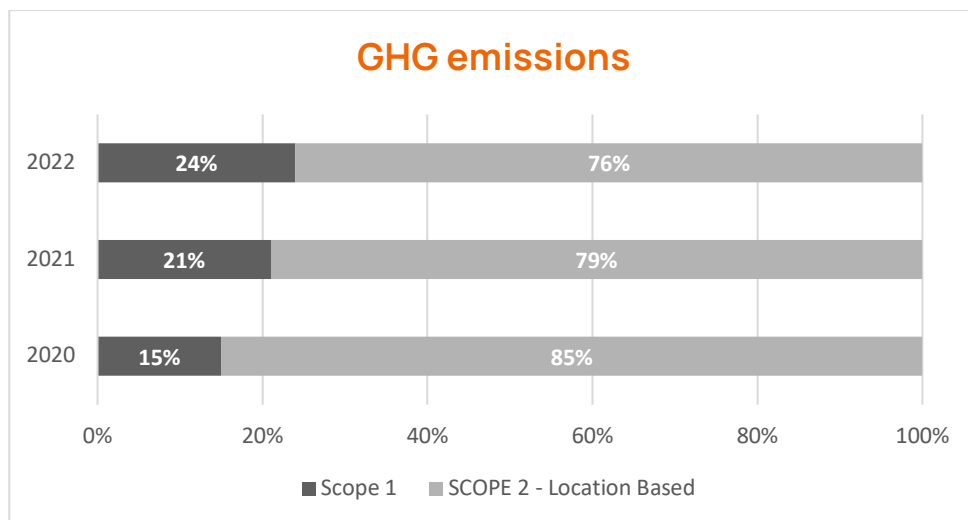
GHG emissions

GHG emissions	Unit of measurement	2020	2021	2022
Scope 1	ton CO_{2eq}	**107,65**	**159,14**	**167,58**
Diesel	ton CO_{2eq}	85,06	138,45	142,19
Gasoline	ton CO_{2eq}	22,59	20,69	25,39
SCOPE 2 - Location Based	ton CO_{2eq}	633,07	587,34	565,34
SCOPE 2 - Market Based	ton CO_{2eq}	514,97	470,27	450,68
Total Purpose 1+2 (Location Based)	ton CO_{2eq}	**741**	**746**	**733**

Note: The data shown in the table for GHG Scope 2 - Market Based emissions for the years 2020 and 2021 have been restated based on new information that has become available on the share of renewable energy. Respectively, the reported figures were 921.6 for 2020 and 868.9 for 2021.

Total Scope 1 emissions come from the use of diesel and gasoline fuel for our car fleet; specifically, in 2022, emissions from diesel were **142.19** tons CO_{2eq} , while emissions from gasoline were **25.39** tons CO_{2eq} .

Eighty percent of our car fleet is diesel, however, the future goal, as also illustrated within our Corporate Car Policy, updated in 2021, is to increasingly include the environmental dimension within every sphere of our business; in fact, we are committed to increasing *Mild Hybrid* (diesel and gasoline), *Full Hybrid,* and *Plug-in Hybrid* company cars in our car fleet.

Since corporate travel accounts for a significant portion of Assist Digital's indirect emissions, we updated our corporate Travel Policy in 2022 with the ultimate goal of regulating temporary or occasional work-related travel.

In 2022, Assist Digital also achieved UNI EN ISO 14064:2018 Certification, which provides support for clearly and consistently quantifying, monitoring, reporting, and validating or verifying GHG emissions inventories and projects. Also this year, we also completed the UNI EN ISO 14067:2018 Certification pathway, which defines the principles, requirements and guidelines for quantifying and reporting product Carbon Footprint, providing the tools the means to calculate the carbon footprint the same and giving the opportunity to understand the ways through which to reduce it. UNI EN ISO 14067:2018 Certification was obtained with reference only to Contact Center services offered by Assist Digital.

Assist Digital and KINTO Agreement - Shared and Sustainable Mobility.

In line with the goal of reducing the number of diesel cars in our company car fleet, we at Assist Digital have demonstrated our commitment to wanting to increasingly reduce *Scope 1* emissions and make various trips more sustainable by renewing, for the second consecutive year, the "Shared and Sustainable Mobility" agreement with KINTO Italy, an initiative pertaining only to the Italian headquarters in Vitulazio (CE).

KINTO Italy supports companies in creating, implementing and managing internal *carpooling* and sustainable mobility communities by providing users with the "KINTO Join" *carpooling* and sustainable mobility platform. Through this solution we can offer our people an intelligent shared and sustainable mobility solution, pursuing an effective reduction of CO_2 emissions to protect the environment.

The KINTO Join *carpooling* and sustainable mobility application enables employees to certify the benefits of their sustainable travel, share the same home-to-work commute, and network effectively within the company's *carpooling* community. In addition, thanks to smart technology, KINTO Join suggests compatible colleagues for the best route and route to the workplace in an economical and sustainable way, sharing rides with employees' own vehicles.

Water withdrawals

At Assist Digital, the commitment to reducing environmental impacts is also reflected in the conscious and responsible use of water resources. Water consumption at each of the Group's offices is low as it is attributable to purely sanitary use within the offices.

Especially, since water consumption is not directly related to the provision of our services, water supply at Assist Digital's corporate offices is provided through withdrawal from local water networks.

Specifically, during 2022 Assist Digital's water withdrawal amounts to 8.087 megaliters (ML), mainly referring to freshwater consumption from aqueducts. The water needs of the Italian headquarters in Capua (CE) alone, which corresponds to 6 percent of total consumption, are met through water drawn from wells.

4.2 We limit the impact of our *devices*

Waste management

In full compliance with the requirements of the national law, we monitor and manage waste production and disposal taking into account the most appropriate disposal methods for individual types of waste, so as not to harm biodiversity through land spills and soil contamination.

Waste generated in Assist Digital consists mainly of:

- Waste assimilated to municipal waste, for which separate collection is provided at all Assist Digital sites;
- Special hazardous and non-hazardous wastes (Spent toners, monitors, electrical and electronic equipment, alkaline batteries, furniture/chairs, fluorescent tubes).
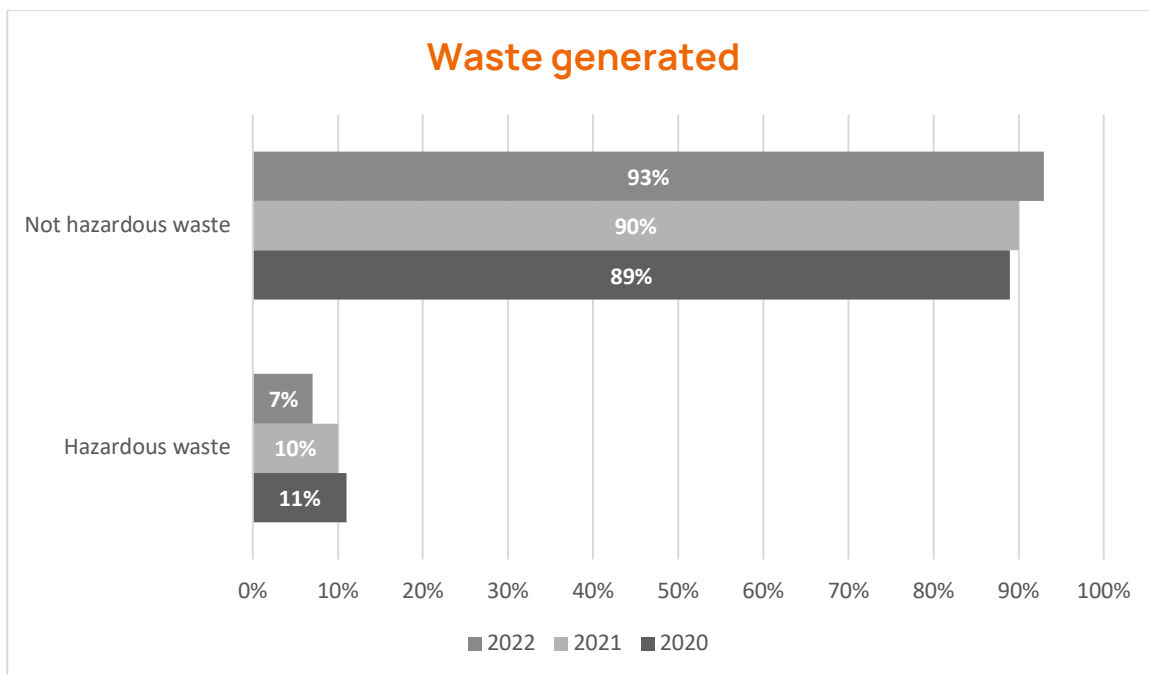
Waste generated

Hazardous waste accounts for a smaller amount than non-hazardous waste; in fact, in 2022 hazardous waste accounts for only 7 percent of the total waste generated in Assist Digital.

Waste generated	Unit of measurement	2020	2021	2022
Waste generated	**ton**	**9**	**2**	**6**
of which hazardous waste	ton	0,99	0,199	0,367
of which non-hazardous waste	ton	8,1	1,838	5,594

Paper consumption

As further evidence of our commitment to reducing our environmental impact, starting in 2019, , a digital signature system was incorporated, which brought about a significant decrease in paper use for all Assist Digital sites. In fact, as can be seen in the table below, the amount of office paper decreased from 3,315 kg in 2019 to 817.7 kg in 2022, thus decreasing by 75% from 2019.

Paper consumption	Unit of measurement	2019	2020	2021	2022
Total office paper	Kg	3.315	1.060	939,25	817,7

We limit the impact of our devices

The construction of ICT *(Information and Communication Technologies)* equipment requires large amounts of fossil fuels, materials, rare minerals and water. For this reason, the process of end-of-life disposal assumes great environmental significance. In addition, the components underlying ICT equipment contain many toxic substances that can cause irreparable damage to the environment and health if dumped in landfills or disposed of improperly.

In general, our ICT equipment disposal volumes are low because the obsolescence of ICT equipment, used particularly within our *Contact Centers,* is very low as these devices can reach up to **ten years of use.** Despite this, we strive to reduce CO_2 emissions from the purchase of new ICT devices and the disposal of technological waste. In fact, at Assist Digital, we are committed to purchasing refurbished products and donating devices that are no longer suitable for business use to people in need, so that no further e-waste is produced. For this very reason, **90 percent of the devices** used within our *contact centers* are **refurbished**.

Our projects for responsible disposal: *R1 Lease* and *17tons*.earth

Under the banner of responsible and conscious disposal of our devices, also in 2022 we at Assist Digital have continued our commitment to the "#19milakg" initiative launched by R1 Lease, an Italian company aimed at meeting the challenges of the future by promoting projects in favor of sustainability and circular economy, in collaboration with 17tons.earth, a startup dedicated to protecting environmental health by measuring and collecting data on the breath of plants and trees.

The initiative involves the planting in Italy of 200 trees capable of absorbing, in their active phase, 95 kg of CO_2 per year each, for a total of 19 thousand kg. Specifically, our contribution to the initiative is to allocate the revenues we obtain from the disposal of the desktops we store in our warehouse to the planting of new trees.

The benefits from this initiative will be both environmental, social and management benefits, in particular:
- The environmental benefits consist of positive impact monitoring (carbon dioxide conversion) through analysis of vegetative indices and plant biometrics, blockchain-authenticated information on offset carbon dioxide, continuous monitoring of tree growth and status, real-time air quality data, prevention of hydrological disruptions, thermoregulation of cities and the entire planet, absorption of noise pollution, and data-driven and insight-based governance of plant irrigation.
- The social benefits consist of environmental education to preserve the planet and the health and safety of individuals and the community.
- Management benefits consist of obtaining public data that certifies environmental operation and investment, a multi-year commitment plan with notarized data, involvement of company roles and functions in sustainable projects.

Thanks to the proceeds earmarked for the initiative following the disposal of our dekstops in storage, on Tuesday, December 17 and Wednesday, December 18, 2022, we at Assist Digital enabled the planting of 100 trees at an Italian municipality in Fara in Sabina, in the province of Rieti.

Appendix

Methodological Note

In 2021 Assist Digital S.p.A. prepared **its first** voluntary **Sustainability Report** with the aim of transparently communicating the company's commitment to sustainable development and to a way of doing business that respects the social, environmental and economic context in which the Company operates. This year, the Company is renewing its commitment with the aim of providing increasingly comprehensive, accurate and transparent reporting that reflects the concrete efforts made in the direction of sustainable economy and the milestones achieved. In 2022, the Company updated the Sustainability Report with the results achieved during the year (January 1 to December 31). The document contains, when available, the performance of indicators for the three-year period 2020-2022 so as to provide an overview of trends over the years.

The perimeter taken into consideration for the drafting of this document is Assist Digital S.p.A. having its registered office in Milan, via Inganni Angelo 93, so all data reported within this Sustainability Report refer only to the Group's Italian offices, unless otherwise indicated. It should be noted that, the 2021 reporting boundary also took into consideration the Company Assist Beeweeb S.p.A.; as of January 1, 2022, the Company ceased to exist and was absorbed by Assist Digital S.p.A., and for this reason it was not taken into consideration in the 2022 reporting boundary.

The document, published annually, was prepared in accordance with the new GRI Standards 2021. Specifically, the disclosures in "GRI 1- Core Principles 2021" and the criteria outlined in "GRI 3 - Material Issues 2021" were considered in the drafting process. The most significant impacts that Assist Digital's activities produce on the environment and socioeconomic environment were considered, and then these impacts were associated with the material themes that best represented them. The identification of relevant impacts and the collection of data and information for their reporting involved the collaboration of different business functions and top management, with the coordination of a working group, in order to identify and prioritize the relevant environmental, economic, and social aspects within this reporting.

Any changes related to information published in the previous reporting year have been appropriately noted in this report.

This document is approved by the Board of Directors of Assist Digital on 07/27/2023.

If you have any questions about this Sustainability Report, please contact contact@assistdigital.com.

The principles for content definition and quality assurance of the Report

The principles used in defining the content and quality assurance of this Report are the "Core Principles 2021" set forth by GRI 1 (accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, verifiability). Assist Digital applies the precautionary principle in the reporting of all its activities.

The reporting process, calculation methodologies, and conversion factors used

The contents of this Sustainability Report were defined by the working group, based on the materiality analysis. Qualitative social and environmental data were collected, on an annual basis, through special data collection forms and interviews with the active involvement of Assist Digital functions.

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

- The accident frequency index is calculated as the ratio of the total number of recordable accidents

(excluding commuting accidents) to the number of hours worked during the same period, multiplied by 1,000,000.

- The serious accident frequency index is calculated as the ratio of the total number of accidents involving more than 180 days of absence to the number of hours worked during the same period, multiplied by 1,000,000.
- GHG emissions are reported according to the guidelines set by the major internationally recognized standards, in particular, reference is made to the *GHG Protocol Corporate Accounting and Reporting Standard* developed by the World *Resources Institute* (WRI) and the *World Business Council on Sustainable Development* (WBCSD).

With reference to GHG emissions, the calculation was done by the following formula: activity data (kWh of purchased electricity, liters of diesel, liters of gasoline) multiplied by the respective emission factor.

As defined by the reporting standards established by the *GHG Protocol*[10] , an organization's emissions are divided into three categories: Scope 1, Scope 2 and Scope 3 emissions.

- **Scope 1** emissions include all of the company's direct emissions, i.e., those that physically occur within its perimeter and result from, for example, the use of fuels for heating, power generation, the use of company vehicles or used in production processes. These emissions are calculated by multiplying the amount of fuel used by the company by a specific emission factor, which allows the consumption of the energy resource to be expressed in tons of CO_{2eq} emitted.
- **Scope 2** emissions include emissions from the purchase of electricity used in the company's operations, and therefore considered "indirect." The physical production of these emissions is not under the direct control of the company, since it takes place outside its perimeter; at the same time, however, it is the company that uses the resource, being indirectly responsible for the emissions produced during the electricity generation process. Starting with the same amount of electricity purchased from the national power grid, these emissions by convention are calculated by exploiting two different methodologies, which are named Scope 2 *location-based* and Scope 2 *market-based emissions,* respectively. The *location-based* approach calculates CO_{2eq} emissions by exploiting an average emission factor that takes into account the national energy mix: the larger the share of renewable energy used by a specific country (Italy), the smaller the associated emission factor. Emissions calculated using the *market-based* method, on the other hand, refer to contractual agreements made with the electricity distributor: in fact, a company can request certification that the energy purchased comes from renewable sources, with certificates of guarantee of origin (GO). For this reason, emissions in tons of CO2eq under this method are calculated by exploiting two different emission factors: the portion accompanied by certificates of origin, i.e., produced by exploiting renewable energy, is multiplied by a factor of zero. The remaining portion is multiplied by a factor called *residual mix*, which considers the origin of electricity from nonrenewable sources.
- The last category of emissions covered by the GHG inventory is identified by **Scope 3** emissions, which include all other indirect emissions, i.e., those associated with the company's value chain.

The emission factors used to calculate GHG emissions are as follows:

- o Scope 1 emissions: emission factors for diesel (in kgCO_{2eq} /l: 2.70 in 2022, 2.512 in 2021, and 2.55 in 2020) and gasoline (in kgCO_{2eq} /l: 2.34 in 2022, 2.193 in 2021, and 2.17 in 2020) are taken from the annually updated Department for Environment, Food and Rural Affairs (DEFRA) database.

- o Scope 2 emissions: for the *Location Based* calculation method, the emission factor from Terna

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[10] The Greenhouse Gas Protocol (GHG Protocol) is a protocol that emerged in the late 1990s and has established itself as an international standard for greenhouse gas accounting in view of evolving international climate change policies. The GHG Protocol represents a reporting system aimed at organizations around the world that provides tools and calculation methodologies for measuring and quantifying their climate-changing gas emissions.

International Comparisons was used (data of 0.315 kg CO_2 / kWh for 2020, 2021 and 2022); while for the *Market Based* calculation method, the emission factor from *AIB - European Residual Mixes was* used (2020 data of 0.466 kg CO_2 / kWh, 2021 data of 0.459 kg CO_2 / kWh, 2022 data of 0.457).

Conversely, the following are the conversion factors used:

- The conversion factors used for electricity (kWh-GJ: 0.0036 for 2020, 2021 and 2022), gasoline (GJ-l: 0.0331 for 2022, 0.0326 for 2021 and 0.0323 for 2020) and diesel (GJ-l: 0.0359 for 2022 and 2021 and 0.0358 for 2020) are taken from the annually updated *Department for Environment, Food and Rural Affairs (DEFRA)* database.

GRI Content Index

Statement of use	*Assist Digital has submitted reporting in accordance with GRI Standards for the period 01.01.2022-31.12.2022*
GRI 1 used	*GRI 1: Foundation 2021*
Applicable GRI Sector Standard(s)	*Not applicable*

GRI STANDARDS.	Disclosure	Reference	Omission		
			Requirement(s) Omitted	Reason	Explanation
General Disclosure					
GRI 2: General Disclosures	2-1 Organizational details	2.1 Our history 2.2 Assist Digital Today 2.2.1 Our corporate structure			
	2-2 Entities included in the organization's sustainability reporting	Methodological note			
	2-3 Reporting period, frequency and point of contact	Methodological note			
	2-4 Review of information	Methodological note			
	2-5 External Assurance	This Report is not subject to external assurance			
	2-6 Activities, value chain and other business relationships	2.3.1 Our passion for innovation 2.3.2 The focus on our customers			
	2-7 Employees	3 People: our DNA			
	2-8 Non-employee workers	3 People: our DNA			
	2-9 Governance structure and composition	2.2.2 Our Governance Model			
	2-10 Appointment and selection of the highest governing body	2.2.2 Our Governance Model			
	2-11 Chairman of the highest governing body	2.2.2 Our Governance Model			
	2-12 Role of the highest governing body in impact management control	1.2.1 Our material themes			
	2-13 Delegation of responsibility for impact management.	1.2.1 Our material themes			
	2-14 Role of the highest governing	Methodological note			

GRI STANDARDS.	Disclosure	Reference	Omission		
			Require ment(s) Omitted	Reason	Explanation
	body in sustainability reporting				
	2-15 Conflicts of Interest	As governed within the Code of Ethics, all recipients of the same are required to avoid any activity or situation of personal interest that constitutes or may constitute, even potentially, a conflict between their own interests and those of the organization and, in any case, they must comply with the specific procedures adopted by the company in this regard.			
	2-16 Communication of critical issues	The company has set up a Supervisory Board. No critical issues were found during 2022.			
	2-17 Collective knowledge of the highest governing body	Board members are believed to have sufficient expertise on sustainability issues.			
	2-18 Performance evaluation of the highest governing body	In 2022, no procedure was adopted to evaluate the performance of Assist Digital's highest governing body in managing impacts on the economy, environment, and people.			
	2-19 Rules concerning remuneration	The company has not adopted a procedure for determining remuneration. For members of the Board of Directors, there is a variable remuneration part, determined by the CEO.			
	2-20 Pay determination procedure				
	2-21 Annual total pay ratio	1.4 The economic value generated and distributed			

GRI STANDARDS.	Disclosure	Reference	Omission		
			Requirement(s) Omitted	Reason	Explanation
	2-22 Sustainable development strategy statement	1 Our path to a sustainable future 1.1 Our priorities and commitments: the Sustainability Plan			
	2-23 Policy Commitment	Assist Digital's commitments to responsible conduct are encapsulated in multiple policies. These policies are communicated and disseminated internally among the corporate population by conducting adequate information and training on them. All policies related to responsible business conduct adopted by Assist Digital are approved by the CEO of the Company and are stipulated by applying the precautionary principle.			
	2-24 Integration of policy commitments.	2.3.2 Attention to our customers - Customer privacy 2.2 Assist Digital Today - GHG Emissions. 3.1 We protect occupational health and safety			
	2-25 Processes to remedy negative impacts.	1.2.1 Our material themes			
	2-26 Mechanisms for requesting clarification and raising concerns	2.2.2 Our Governance Model - The Code of Ethics and Our Core Values			
	2-27 Compliance with laws and regulations	There were no cases of corruption or non-compliance with laws and regulations during the two-year period.			
	2-28 Membership in associations	The Company has joined			

GRI STANDARDS.	Disclosure	Reference	Omission		
			Require ment(s) Omitted	Reason	Explanation
		the Assocontact association, whose vice presidency is chaired by the Company's general manager.			
	2-29 Approach to stakeholder engagement	1.3 Our stakeholders			
	2-30 Collective bargaining agreements	All Assist Digital employees are covered by collective bargaining.			
Material themes					
GRI 3: Material Topics	3-1 Process of determining material themes	1.2.1 Our material themes			
	3-2 List of material themes	1.2.1 Our material themes			
Economic performance					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 201: Economic Performance 2016	201-1 Economic value directly generated and distributed	1.4 The economic value generated and distributed			
Anticorruption					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 205: Anti-Corruption 2016	205-3 Established incidents of corruption and actions taken	2.2.2 Our Governance Model			
Taxes					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 207: Taxes 2019	207-1 Approach to taxation	2.2.2 Our Governance Model			
Energy					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 302: Energy 2016	302-1 Internal energy consumption within the organization.	4.1 Let's take action against climate change			

GRI STANDARDS.	Disclosure	Reference	Omission		
			Requirement(s) Omitted	Reason	Explanation
Water and water discharges					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 303: Water and Water Discharge 2018	303-1 Interaction with water as a shared resource.	4.1 Let's take action against climate change			
	303-2 Management of impacts related to water discharge.	4.1 Let's take action against climate change			
	303-3 Water withdrawal	4.1 Let's take action against climate change			
Emissions					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 305: Emissions 2016	305-1 Direct greenhouse gas (GHG) emissions (Scope 1).	4.1 Let's take action against climate change			
	305-2 Indirect greenhouse gas (GHG) emissions from energy consumption (Scope 2)	4.1 Let's take action against climate change			
Waste					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts.	4.2 We limit the impact of our *devices*.			
	306-2 Management of significant waste-related impacts.	4. The protection of our planet 4.2 We limit the impact of our *devices*.			
	306-3 Waste generated	4.2 We limit the impact of our *devices*.			
Employment					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 401 Employment 2016	401-1 New hires and turnover	3 People: our DNA			
	401-2 Benefits provided for full-time employees, but not for part-time or fixed-term employees	3.2 We promote the well-being of our people			
Occupational health and safety					

GRI STANDARDS.	Disclosure	Reference	Omission		
			Requirement(s) Omitted	Reason	Explanation
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	3.1 We protect occupational health and safety			
	403-2 Hazard identification, risk assessment and accident investigation	3.1 We protect occupational health and safety			
	403-3 Occupational health services	3.1 We protect occupational health and safety			
	403-4 Worker participation and consultation and communication on occupational health and safety	3.1 We protect occupational health and safety			
	403-5 Worker training in occupational health and safety.	3.3 We invest in the future and talent			
	403-6 Workers' health promotion	3.1 We protect occupational health and safety			
	403-7 Prevention and mitigation of occupational health and safety impacts within business relationships	3.4 We work in an inclusive and collaborative work environment			
	403-9 Occupational Injuries.	3.1 We protect occupational health and safety			
Training and education					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 404: Training and Education 2016	404-1 Average annual training hours per employee	3.3 We invest in the future and talent			
Diversity and equal opportunity					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity in governing bodies and among employees	4.3 We work in an inclusive and collaborative work environment			
Non-discrimination					

GRI STANDARDS.	Disclosure	Reference	Omission		
			Requirement(s) Omitted	Reason	Explanation
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 406: Non-Discrimination 2016	406-1 Incidents of discrimination and corrective measures taken	No incidents of discrimination occurred during 2022.			
Freedom of association and collective bargaining					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Activities and suppliers where the right to freedom of association and collective bargaining may be at risk	3.4 We work in an inclusive and collaborative work environment			
Child labor					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 408: Child Labor 2016	408-1 Activities and suppliers at significant risk of incidents of child labor	3.4 We work in an inclusive and collaborative work environment			
Forced or compulsory labor					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 409: Forced or compulsory labor 2016	409-1 Activities and suppliers at significant risk of incidents of forced or compulsory labor	3.4 We work in an inclusive and collaborative work environment			
Customer privacy					
GRI 3: Material Topics	3-3 Management of material issues	1.2.1 Our material themes			
GRI 418: Customer Privacy 2016	418-1 Proven complaints regarding breaches of customer privacy and loss of customer data	There were no incidents of breaches of customer privacy during 2022.			