

ASSIST DIGITAL S.P.A.

Sustainability Report 2025

ITALIAN SCOPE WITH GROUP DATA

PREPARED IN ACCORDANCE WITH THE GRI SUSTAINABILITY REPORTING STANDARDS

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A message to our stakeholders

Dear stakeholders,

we are pleased to present our 2025 Sustainability Report, which sets out the results achieved by Assist Digital over the past year and the path of responsible growth we continue to pursue, guided by innovation and sustainability.

In 2025 we once again confirmed that our growth cannot be separated from the creation of sustainable, long-term value, generated with respect for people, the environment and the communities in which we operate. During the year the Group continued its expansion strategy, integrating new companies – DSAF, Be Simple and Hyntelo – and strengthening its expertise, particularly in artificial intelligence, where our proprietary solution Intelligoo underwent significant development.

Our people remain at the heart of everything we do. In Italy our workforce grew to 847 employees, over 99% of whom are on permanent contracts and 53.7% of whom are women. We continued to invest in well-being, health and safety and skills development, keeping the share of employees trained on Diversity and Inclusion at 74.7% — well above 70% — and expanding our international mentoring programme.

On the environmental front, 2025 saw our commitment grow stronger: all the electricity we purchase comes from renewable sources, hybrid vehicles now make up more than 67% of our company car fleet, and we boosted the circular economy through the intra-group reuse of more than 1,400 assets. Our EcoVadis rating improved from a bronze to a silver medal, confirming the progress we have made.

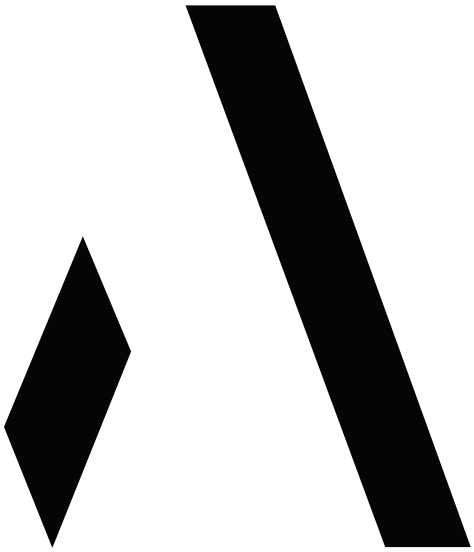
We also look to the future with determination: in March 2026 we defined our new 2026-2028 Sustainability Plan, which duly takes into account the new requirements introduced by the European Sustainability Reporting Standards (ESRS). Although, following Directive (EU) 2026/470 ("Omnibus I"), we no longer fall within the scope of entities required to report under the Corporate Sustainability Reporting Directive (CSRD), we are continuing our sustainability reporting journey on a voluntary basis.

We face the future with the conviction of those who want to help build a more ethical, inclusive and sustainable digital ecosystem, while remaining true to our values and open to innovation that creates value for everyone.

Francesca Gabrielli

CHIEF EXECUTIVE OFFICER, ASSIST DIGITAL S.P.A.







01

CHAPTER

Our journey towards a sustainable future

"We see sustainability not only as an opportunity but as a strategic mission: an approach that permeates our entire business."

€205.3m

ECONOMIC VALUE GENERATED IN 2025

01 Our journey towards a sustainable future

In recent years, issues relating to sustainability, the reduction of negative impacts and the generation of positive value for the environment and people have become increasingly embedded in the strategies and operations of companies worldwide. At Assist Digital we see sustainability not only as an opportunity but as a strategic mission: an approach that permeates our entire business and enables us to respond to the challenges of a global context that pays ever closer attention to the impacts companies have on society and the environment.

Our commitment began in 2021 with the publication of our first Sustainability Report, focused on the Group's Italian scope. The publication of the 2025 Sustainability Report confirms the continuity and strengthening of this journey, marking a further step towards integrating sustainability into our corporate strategies and processes, with the aim of creating shared and lasting value – economic, social and environmental – for all stakeholders.

This Report covers Assist Digital S.p.A., including all its Italian offices. In keeping with an evolving approach, and to a greater extent than in previous years, the document also includes information on the consolidated scope of the Assist Digital Group ("Assist Digital" or "the Group"), which comprises its European and non-European offices.

REGULATORY FRAMEWORK

Following the entry into force of Directive (EU) 2026/470 (the so-called "Omnibus I"), which raised the size thresholds for mandatory sustainability reporting to companies and groups that jointly exceed 1,000 employees and €450 million in net revenues, Assist Digital no longer falls within the scope of entities required to report under the Corporate Sustainability Reporting Directive (CSRD). The Group nevertheless confirms its commitment to continue its sustainability reporting on a voluntary basis, in continuity with previous years.

1.1

Our priorities and commitments: the Sustainability Plan

Building on its sustainability priorities and in synergy with those of the business, Assist Digital has developed its own Sustainability Plan, adopted in 2022 and updated for the 2026-2028 period. The Plan aims to integrate sustainability along the entire value chain and to improve ESG impact in day-to-day operations, setting tangible targets linked to concrete and measurable initiatives. It remains built on four pillars, broken down into sub-pillars, and on a cross-cutting foundation of Governance and Compliance.

Ensuring a Fair Workplace 01

We promote the well-being of our people by ensuring a healthy work-life balance; we value diversity and inclusion, enabling everyone to express their full potential; we protect the health and ensure the safety of our people, in full respect of fundamental human rights.

Increasing Know-how 02

We invest in high-quality training to enhance skills and talent, boost performance and foster career development, while promoting a culture of sustainability.

Engaging Partners 03

We nurture relationships with clients, ensuring their satisfaction and data privacy; we manage relations with suppliers and partners to maintain high service quality; we support the development of the communities and areas in which we operate.

Contributing to a Green Future 04

We limit our GHG emissions and other environmental impacts by committing to measure and reduce them; we invest in the proper disposal of waste and electronic equipment; we reduce the environmental impacts of employee mobility.

CROSS-CUTTING FOUNDATION **Governance and Compliance**

The 2026-2028 Sustainability Plan

In March 2026 the Group defined its 2026-2028 Sustainability Plan, which confirms the four pillars and the cross-cutting foundation of Governance and Compliance and translates them into a portfolio of concrete initiatives, each with a delivery time horizon (Short, within 6 months; Medium, 6 to 12 months; Long, over 12 months) and a target year between 2026 and 2028. A distinctive feature of the new Plan is its explicit alignment with the European Sustainability Reporting Standards (ESRS), adopted on a voluntary basis in line with sustainability reporting best practices.

The main planned initiatives for each pillar are set out below, broken down by target year.

PILLAR (ESRS)	TARGET 2026	TARGET 2027	TARGET 2028
Ensuring a Fair Workplace (ESRS S1, S2)	HR Policy · People Strategy · Under-35 hiring plan · Referral programme · Recruiting Day · Parenthood project · Family Day · Sustainability Day	Formal listening channel · People Survey · Gender pay gap measurement · Gender Report · "Assist Ambassador" programme	Awareness-raising on the inclusion of people with disabilities · Impact Report · ISO certification 30415
Increasing Know-how (ESRS S1)	Increase in average training hours per employee · Guidelines on the use of AI	AI training programmes · Onboarding integration · Extension of mentoring · Knowledge-sharing community · Job Rotation and Job Mobility · Assist Learning Badge · Sustainability courses	STEM programmes for female inclusion · Reskilling through AI training

PILLAR (ESRS)	TARGET 2026	TARGET 2027	TARGET 2028
Engaging Partners (ESRS S3, S4)	Partnerships with universities and research centres · Supplier mapping and risk assessment (Italy) · Training for buyers	Customer feedback mechanism · Charitable initiatives · AI hackathon for students · Supplier assessment based on ESG criteria · Supplier mapping and risk assessment (Group) · Supplier assessment procedure	ISO 27001 certification across all Group sites · "AssistANTS" volunteering programme · ESG training for suppliers
Contributing to a Green Future (ESRS E1, E3, E5)	Completion of the Vitulazio photovoltaic plant · Group Environmental Policy · Extension of ISO certification 14001	Extension of the offsetting strategy · Reforestation initiatives	Group-wide purchase of green electricity · Life cycle assessment (LCA) of key services · Sustainable life cycle management of equipment · Completion of digitalisation
Governance and Compliance	Sustainability Policy · ESG communication strategy · Sustainability section on the website · Group ESG data collection dashboard	Integration of ESG risks · Board and management training · Training on the Code of Ethics and Model 231	Sustainability Governance · Internal Control System

~60

Overall, the Plan comprises around 60 initiatives spread across the four pillars and the Governance and Compliance area, with most actions launched in 2026 and progressively becoming fully operational in the following years.

1.2

Materiality analysis

The first step in updating the contents of the Report is the materiality analysis, which has enabled us to identify the impacts generated by Assist Digital within its own activities and along the value chain. The report is prepared in accordance with the GRI (Global Reporting Initiative) Sustainability Reporting Standards, as updated in 2021.

The significance of impacts is assessed annually by a dedicated team and validated by top management. In 2025 there were no changes to the material topics identified, which are summarised below.

ASSIST DIGITAL'S MATERIAL TOPICS · 11 TOPICS

GRI 302 · GRI 305

Combating climate change and energy efficiency

Reducing energy consumption and promoting efficient solutions to mitigate climate impacts.

GRI 306

Responsible life cycle management of electronic equipment

Responsible management of the entire equipment life cycle, considering the purchase of refurbished products.

GRI 303

Water consumption

Ensuring efficient water consumption, limited to sanitary use in offices.

GRI 401

Promoting and caring for employee well-being

Promoting a positive working environment that safeguards people's well-being.

GRI 405

Promoting inclusion and equal opportunities

Ensuring gender equality and equal opportunities, combating all forms of discrimination.

GRI 404

Developing and enhancing skills

Investing in training and professional growth to enhance skills and talent.

GRI 403

Protecting health and safety

Ensuring a safe and healthy workplace, minimising accidents.

GRI 418

Commitment to and assurance of data protection

Careful handling of privacy and the personal data of clients and consumers.

GRI 205

Promoting business ethics and integrity

Ethical business conduct in compliance with the law and the fight against corruption.

GRI 201

Creating value for local communities

Contributing to the economic growth and employment of communities.

GRI 207

Tax strategy

A tax strategy inspired by honesty, fairness and transparency.

1.3

Our stakeholders

For the Group, listening to and directly engaging with stakeholders is of primary importance in order to understand their expectations and needs and to analyse the potential impacts our activities may have on them. In 2025, discussions among members of top management again confirmed the stakeholder map and the related communication and engagement channels, without any changes.

Employees	Internal sharing programmes, updates on projects and initiatives
Clients	Customer engagement, face-to-face meetings and feedback
Lenders and banks	Meetings on financial results, industry conferences, opportunities for dialogue
Suppliers and partners	Direct contacts, dialogue and document exchange
Public administration	Dialogue and document exchange
Trade unions and workers' representatives	Technical working groups, industrial relations
Media and public opinion	Press releases, media conferences, interviews
Local communities and non-profit organisations	Corporate volunteering and projects with the local community

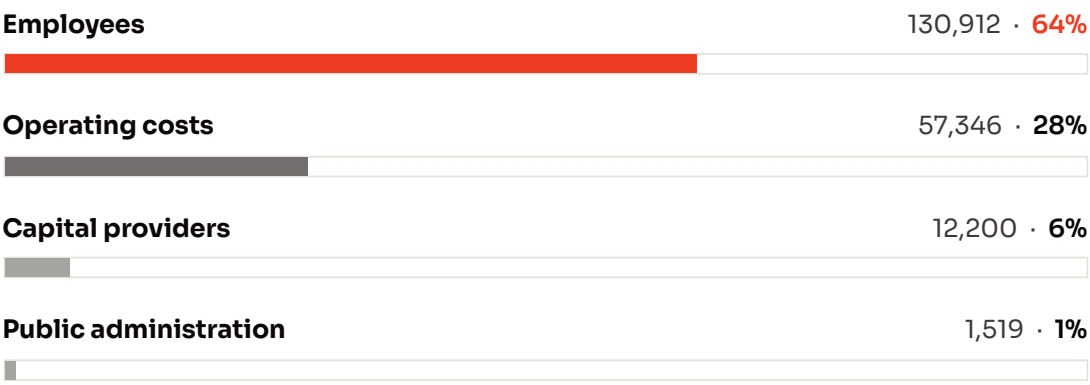
1.4

Economic value generated and distributed

€205.3m	64%	98%
ECONOMIC VALUE GENERATED	DISTRIBUTED TO EMPLOYEES	SHARE OF VALUE DISTRIBUTED

In 2025 the Assist Digital Group generated more than €205 million in total economic value. The share distributed among its various stakeholders – suppliers (operating costs), employees, capital providers and public administration – confirms its commitment to a fair distribution of the value created. In particular, around 64% of the value generated goes to employees, who are the Group's main asset, while around 28% goes to operating costs.

BREAKDOWN OF VALUE DISTRIBUTED · 2025



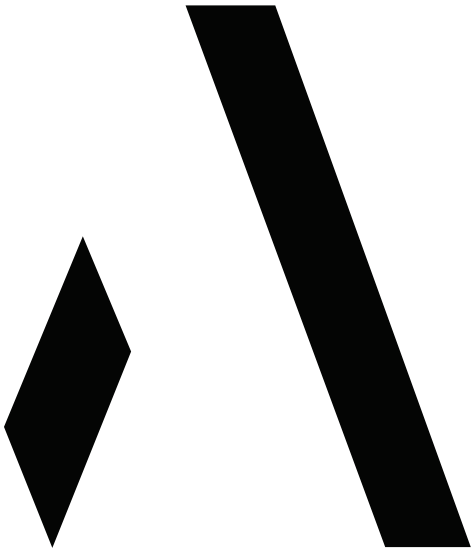
Figures in thousands of euros. Percentages of economic value generated.

ECONOMIC VALUE (IN €000)	2025	% 2025
Economic value generated	**205,312**	100%
Economic value distributed	**201,977**	~98%
Operating costs	57,346	~28%
Value distributed to employees	130,912	~64%
Value distributed to capital providers	12,200	~6%
Value distributed to public administration	1,519	~1%
Economic value retained	**3,335**	~2%

Remuneration

Over the 2023-2025 period, the ratio between the remuneration of the highest-paid individual and the average remuneration of employees went from 11.20 in 2023 to 9.03 in 2024; following the reduction recorded in the previous two years, the ratio stood at 9.54 in 2025. This trend reflects a context of progressive growth in the average remuneration of the company's workforce.

REMUNERATION INDICATOR	2023	2024	2025
Ratio of highest to average employee remuneration	11.20	9.03	**9.54**
Ratio of % increase in highest / average remuneration	4.9	6.31	**2.37**





02

CHAPTER

Assist Digital: our identity

"A leading pan-European partner for global brands seeking end-to-end services and capabilities in managing customer interactions."

4,000+

GROUP EMPLOYEES AND CONTRACTORS

2.1

Our history

Assist Digital was founded in Milan in 1996 as a consulting firm and, from 2003, took on the identity of a services company specialising in Customer Experience (CX). Today the Assist Digital Group is a leading pan-European partner for global brands seeking end-to-end services and capabilities in managing customer interactions throughout the entire Marketing, Sales and After-Sales life cycle. What sets our business model apart is our ability to combine human, professional and operational expertise (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.

The internationalisation process began in 2012, with the establishment of foreign subsidiaries and the opening of multilingual operating centres, from Croatia to Albania and Tunisia, and later continued in the Balkans, North Africa and Europe. Since 2019 this growth has also been supported by a series of M&A transactions.

In 2025 Assist Digital pursued its growth and expansion strategy, completing three new acquisitions – DSAF, Be Simple and Hyntelo – which broaden the Group's expertise and offering. These transactions add to those carried out in 2024 (Satel Finances SAS and New Inspearit Srl).

MILESTONES ON OUR JOURNEY

1996	Founded in Milan as a consulting firm.
2003	Assist takes on the identity of a services company specialising in Customer Experience.
2012	Internationalisation begins: foreign subsidiaries and multilingual operating centres in Croatia, Albania and Tunisia, followed by the Balkans, North Africa and Europe.
2019	Growth is also supported by a series of M&A transactions.
2023	Ardian acquires a 62% majority stake in the parent company Assist Digital S.p.A.
2024	Acquisitions of Satel Finances SAS and New Inspearit Srl.
2025	Three new acquisitions: DSAF, Be Simple and Hyntelo.

ASSIST DIGITAL GROUP & ARDIAN

62%

MAJORITY STAKE ACQUIRED IN MARCH 2023

In March 2023 Ardian, one of the world's leading private equity firms, acquired a 62% majority stake in the parent company Assist Digital S.p.A., with the ambition of making the Group a benchmark in the digital transformation sector. Ardian places great importance on sustainability and has adopted an ESG engagement programme; targets were agreed on gender equality, Diversity & Inclusion and emissions reduction, complementing the Group's Sustainability Plan.

2.2

Assist Digital today

4,000+	100+	5
EMPLOYEES AND CONTRACTORS	MARKET-LEADING CLIENTS	SERVICE LINES

The Assist Digital Group operates in several European and non-European countries, with a network of offices, competence centres and contact centres and more than 4,000 employees and contractors, enabling it to extend its services to the entire European client base. We serve more than 100 market-leading clients in the Telco, Utilities, Automotive & Mobility, Media, Finance & Banking, Retail, E-commerce, Travel, Industrial/Manufacturing and Pharma sectors.

In 2025, as part of the rationalisation of the operating network, the Zagreb (Croatia) office was closed.

We operate through the following service lines:

01 **CRM Advisory & Digital Operation**

02 **Experience Design & Customer Insight**

03 **Technology & AI Solutions**

04 **Customer Management Services**

05 **Change Management & Digital Adoption**

The Company has a matrix organisation, based on the one hand on Market Units responsible for the commercial development of clients and, on the other, on cross-cutting Service Lines that ensure the delivery of the various categories of services.

2.2.1

Our Governance model

The governance system of Assist Digital S.p.A. follows the traditional model and comprises a management body (Board of Directors) and a control body (Board of Statutory Auditors), supplemented by the Supervisory Body required for compliance with Model 231. The composition of the corporate bodies is unchanged from 2024.

BOARD OF DIRECTORS	ROLE
Enrico Donati	Chairman
Marco Molteni	Vice Chairman
Francesca Gabrielli	Chief Executive Officer
Giacomo Brettoni	Director
Elisabetta Bozzoni Pantaleoni	Director
Vito Rocca	Director
Manlio Costantini	Managing Director

As at 31 December 2025, the Board of Statutory Auditors consisted of five members (three standing and two alternate auditors): Paolo Monte (Chairman), Luca Alberto Pangrazzi and Mara Vanzetta (Standing Auditors), Daniela Celsa Kalamian and Roberto Pecoraro (Alternate Auditors).

The Code of Ethics and our core values

To comply with the provisions of Legislative Decree 231/2001 and ensure shared ethical conduct, the Company has adopted an Organisation, Management and Control Model and a Code of Ethics. A Supervisory Body has also been established to oversee compliance with the organisational model. In accordance with Legislative Decree 24/2023 (Whistleblowing Decree), internal reporting channels are in place, including the EQS Integrity Line platform.

- Rejecting all forms of discrimination
- Centrality, development and enhancement of human resources
- Local roots
- Transparency and business ethics
- Quality
- Promoting diversity
- Legality

0 In 2025, once again confirming the effectiveness of our commitment, there were no cases of corruption or instances of non-compliance with applicable laws and regulations.

2.3

Our approach to customer experience

2.3.1 Our passion for innovation

Every day we work to improve our clients' customer experience and business performance, thanks to a wide range of digital services organised into the service macro-categories mentioned above, which were confirmed for 2025.

SERVICE LINE	MAIN SERVICES PROVIDED
CRM Advisory & Digital Operation	CEX Consulting; 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 (Generative AI)
Change Management & Digital Adoption	Change Management & Digital Adoption; Specialized Coaching; CX Training
Customer Management Services	Multilingual and multichannel customer care; Back Office; Lead Generation and Sales; Automated & Hybrid Services

01

Chatbot

Conversational solutions on digital channels.

02

Voicebot

Conversational IVR for the voice channel.

03

RPA

Solutions for automating back-office processes.

04

Voice & text analytics

Insight extraction and sentiment analysis, based on the latest developments in Generative AI, LLMs and NLP.

In the field of artificial intelligence, Assist designs, builds and delivers solutions in the four service categories listed above.

INTELLIGOO

In 2025 our proprietary solution Intelligoo underwent major development, confirming the Group's growing investment in AI and service automation to support customer operations.

2.3.2 Our focus on clients

We pursue excellence and innovation by constantly striving for high quality standards in the services we provide and by building long-term relationships with our clients. We regularly collect their feedback, particularly at the end of projects; work is still under way to define a more structured survey process, already tested through a pilot project.

Customer privacy and information security

Data privacy and security are issues of primary importance. In addition to ISO 9001 certification for our quality system, we have developed an ISO 27001-certified Information Security Management System. In 2025 we completed the extension of ISO 27001 certification to new scopes – UX/UI consulting and multi-site BPO (Contact Centre) services – confirming the consolidation of our security framework.

With regard to privacy and GDPR compliance, we are continuing to implement the remediation plan and to map our commercial offerings from a privacy-by-design and by-default perspective, with specific attention to analysing the impacts of emerging technologies, including artificial intelligence. Our adherence to the Code of Conduct for Telemarketing and Teleselling activities is also confirmed.

ISO 9001

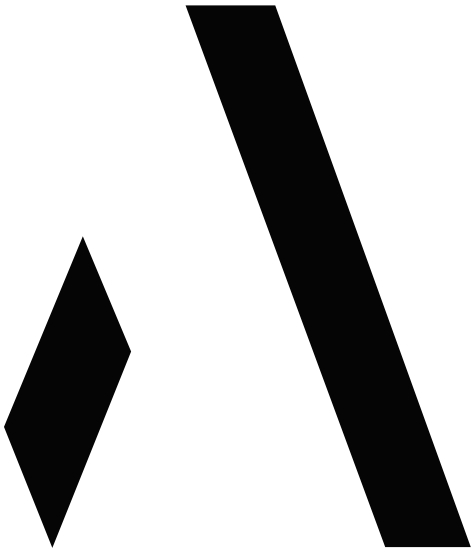
ISO 27001

Code of Conduct for Telemarketing and Teleselling

Our supply chain

Fairness, professionalism and collaboration are the founding principles of our relationships with suppliers. The main categories include: facility support suppliers; telecommunications service providers; electronic equipment suppliers; consultancy providers (legal, notarial, compliance and technical); and labour providers (temporary employment agencies, which represent the largest area of expenditure, accounting for more than 30% of costs). Supplier composition and assessment are unchanged from 2024.

30%+ Labour providers (temporary employment agencies) represent the largest area of expenditure in the supply chain, accounting for more than 30% of costs.





03

CHAPTER

Our people: our DNA

“The skills, knowledge and experience of our people are fundamental to ensuring

a service that meets high quality standards.”

847

EMPLOYEES IN ITALY AS AT 31/12/2025

3.1

Overview

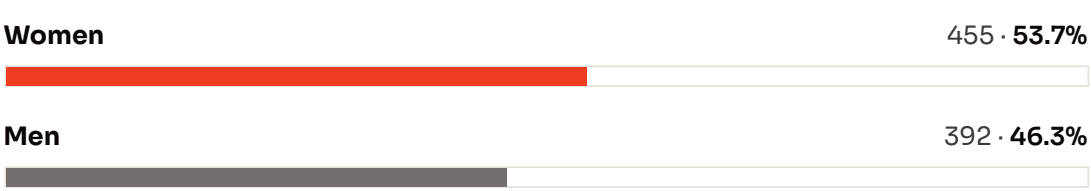
The skills, knowledge and experience of our people are fundamental to ensuring a service that meets high quality standards. This is why the recruitment and management of our people is essential to achieving our objectives and creating a stimulating working environment.

HIGHLIGHTS · ASSIST DIGITAL S.P.A. (ITALY) · 2025 AND 2024

847 EMPLOYEES IN ITALY AS AT 31/12 2024 · **800**	**99.2%** PERMANENT EMPLOYEES 2024 · **99.6%**	**53.7%** FEMALE EMPLOYEES 2024 · **51.4%**
119 NEW HIRES 2024 · **73**	**74.7%** WORKFORCE TRAINED ON D&I 2024 · **77.0%**	**1,111** NON-EMPLOYEE WORKERS

As at 31 December 2025, Assist Digital S.p.A. had 847 employees, 99.2% of whom were on permanent contracts. Permanent employment remains the most widely used type of contract, confirming our commitment to building a stable and lasting relationship with our employees.

GENDER BREAKDOWN · 2025



WORKFORCE BY TYPE OF CONTRACT (2025)	PERMANENT	FIXED-TERM	TOTAL
Men	389	3	**392**
Women	451	4	**455**
Total	**840**	**7**	**847**

WORKFORCE BY WORKING HOURS (2025)	FULL-TIME	PART-TIME	TOTAL
Men	329	63	**392**
Women	237	218	**455**
Total	**566**	**281**	**847**

In 2025, 33.2% of Assist Digital's employees worked part-time, an arrangement that helps balance personal needs and work commitments. In addition to its employees, the organisation also relies on non-employee workers (interns, temporary agency workers and self-employed workers): in 2025 there were 1,111 non-employee workers, plus 90 freelance contractors.

Assist Digital Group (2025 and 2024)

3,755

GROUP EMPLOYEES

2024 · **4,415**

95.86%

PERMANENT

2024 · **94.54%**

3,309.97

FULL TIME EQUIVALENT (FTE)

2024 · **3,843.41**

Group data are expressed as headcount as at 31 December. The scope includes the companies acquired during each financial year: Satel for 2024 and DSAF, Be Simple and Hyntelo for 2025.

The change in headcount compared with 2024 reflects the rationalisation of the operating network.

Hiring and turnover (2025 and 2024) — Assist Digital S.p.A.

119	64	14.1%	7.6%
NEW HIRES	LEAVERS	HIRING RATE	TURNOVER RATE
2024 · **73**	2024 · **70**	2024 · **9.1%**	2024 · **8.8%**

	HIRES		TURNOVER	
AGE GROUP / GENDER	2025	2024	2025	2024
< 30 years	32	22	13	12
30 – 50 years	73	48	43	54
> 50 years	14	3	8	4
Men	48	35	40	41
Women	71	38	24	29
Total	**119**	**73**	**64**	**70**

In 2025, 119 new talents joined Assist Digital, a sharp increase from 73 in 2024, against 64 leavers. The hiring rate stood at around 14.1% and the turnover rate at around 7.6% of the workforce, confirming our strong ability to attract people and our good staff retention.

Note: the 2024 turnover figure included 8 people who left on 31/12/2024. The 2024 rates are calculated using the same methodology on the workforce as at 31/12/2024 (800 employees).

3.2

Protecting health and safety at work

Every year we invest to protect the health and safety of all our people working at the company's various sites in Italy and abroad. Ensuring a healthy and safe working environment is of fundamental importance for the entire Assist Digital Group and goes beyond compliance with current legislation (Legislative Decree 81/2008). In 2025 we carried out numerous training and awareness-raising initiatives on safety.

Within the framework of Legislative Decree 231/01, the matter is governed by an Occupational Health and Safety Management System (OHSMS), developed in accordance with the UNI-Inail guidelines (pursuant to Art. 30 of Legislative Decree 81/08), with the related reference documentation (Management Manual, functional organisation chart, procedures and operating instructions).
The activities planned and carried out by the OHSMS Manager in 2025 focused in particular on:

- training for staff in specific roles (Art. 37 of Legislative Decree 81/08), including on OHSMS contents, procedures and forms;
- a six-monthly audit programme to verify regulatory compliance and the effectiveness of the system (sessions held in July and at the end of November 2025);
- a review of the System, summarising the outcome of the audits and its overall effectiveness, formalised in December 2025.

The main areas of monitoring and control included: the Risk Assessment Document (DVR), updated in 2024-2025 for all sites – with particular reference to fire risk, biological/legionella risk, harassment risk in the context of Gender Equality and travel risk assessment – and formalised for new openings, relocations and refurbishments; the assessment of work-related stress risk, according to the Inail methodology, updated following the extension of the survey in 2025 to include remote workers; the DUVRI (interference risk assessment document); and emergency management, with Emergency Management Plans and floor plans in place at all sites.

The periodic meetings required by Art. 35 of Legislative Decree 81/08 were scheduled and held for all sites in December 2025. Health surveillance, evacuation drills and monitoring of the staffing and training of emergency teams also continued.

2025 injury indicators

Since our work is mainly office-based, injuries are virtually absent and relate mostly to commuting accidents. Despite the low number of injuries, particular care is devoted to the working environment in order to prevent and minimise possible causes of accidents.

0

HIGH-CONSEQUENCE INJURIES
EMPLOYEES AND NON-EMPLOYEES

0

FATALITIES
EMPLOYEES AND NON-EMPLOYEES

INDICATOR	EMPLOYEES 2025	NON-EMPLOYEES 2025	EMPLOYEES 2024
Hours worked	1,208,119.61	1,442,577.01	1,255,737
Recordable work-related injuries (total)	5	6	3
of which commuting	3	5	included in the 3
of which high-consequence	0	0	0
of which fatalities	0	0	0

3.3

Promoting the well-being of our people

Ensuring the well-being of our people is essential to the Group's development and success. In 2025 we again confirmed the welfare system of previous years, which includes numerous initiatives, benefits and services designed to enhance physical and mental well-being and promote work-life balance, available through the Edenred platform.

THE WELFARE PLAN

- Flexible benefits
- Baby Bonus
- Goods, services & benefits
- Nursery bonus
- Elderly and disability care bonus
- Carpooling KINTO Join
- Supplementary healthcare
- Initiatives supporting gender equality

In particular, the plan includes: flexible benefits; a Baby Bonus to support parenthood; goods, services and benefits (shopping vouchers, sport and wellness, education, family care, public transport); a nursery bonus; an elderly and disability care bonus; mobility initiatives through the KINTO Join carpooling platform; supplementary healthcare; and initiatives supporting gender equality.

We also continue to offer a counselling service, provided by qualified professionals independent of Assist Digital, to give our people emotional support, with full respect for anonymity and the utmost confidentiality.

Parental leave is granted to all employees under the terms provided for by current legislation and applicable collective agreements, and its use is fully guaranteed. In line with the priorities that emerged from the materiality analysis, reporting on this topic focuses on company measures that go beyond statutory protections — including the Baby Bonus, the nursery bonus, the parenthood project and initiatives to reconcile work and personal life.

In order to create a working environment that fosters the best possible work-life balance, wherever possible we have allowed and encouraged our people to carry out their daily work remotely through smart working, which in 2025 was again governed by individual smart working agreements of different types depending on job roles.

In continuity with previous years, we maintained our health month initiative (Month4Wellness), an annual event for all employees held at all 8 Italian sites, which since 2024 has become the year of health: in other words, we extended our well-being activities and initiatives to 12 months, throughout 2025.

To this end, we entered into a partnership with the Wellhub platform, which has enabled us to offer a wide range of services designed to improve the work-life balance and the physical and mental well-being of Assist Digital's people.

This has allowed us to offer employees heavily discounted access (extendable to up to 3 family members and/or friends) to: psychological support, consultations and dietary programmes with nutritionists, a widespread network of sports facilities (gyms, swimming pools, yoga centres, etc.), and online meditation and fitness classes (live and on demand).

12 MONTHS OF WELL-BEING

From health month to health year: well-being activities and initiatives now extend over 12 months, at all 8 Italian sites.

In 2025 we also paid particular attention to nutrition, organising a series of three webinars with an expert nutritional biologist. The topics covered were:

- “Label love: the right way to shop”, to help employees decode ingredients, allergens and certifications for more informed and healthier shopping;
- “Nutrition and sustainability”, to understand how to reduce food waste and adopt more sustainable everyday practices;

- “Nutrition and Emotions: how food affects your body and your physical sensations”, to explore the link between diet and emotions from a physiological perspective.

In the sports area, we organised team-building activities centred on physical activity: for example, we held two padel tournaments in which participating colleagues competed in teams based on their home city. In addition, for the third year running we took part in the Milano Marathon charity relay alongside the TOG Foundation.

Also to encourage physical activity, we launched the “Step by step” challenge on the Wellhub platform, linked to the health/step-counter app on employees' smartphones, with the aim of encouraging them to walk more; in the area of mental well-being and stress management, we launched the “Mindfulness Meditation” challenge. In both challenges participants could win the following prizes: a free month at the gym, a nutrition consultation with a complimentary diet plan, or a free psychotherapy session.

For the first time, in 2025 we broadened our scope to include financial well-being, with the webinar “Simplify, save, grow: a guide to financial well-being”, led by a financial educator and advisor.

Finally, through the Assist Digital Club portal, our people can take advantage of more than three hundred offers, including vouchers, discounts and cashback at leading retailers across Italy.

Climate survey

In 2025 we followed through on our commitment to measure the company climate, starting work on designing and administering a climate survey for all our people, in order to understand their needs and identify new initiatives to improve the working environment.

3.4

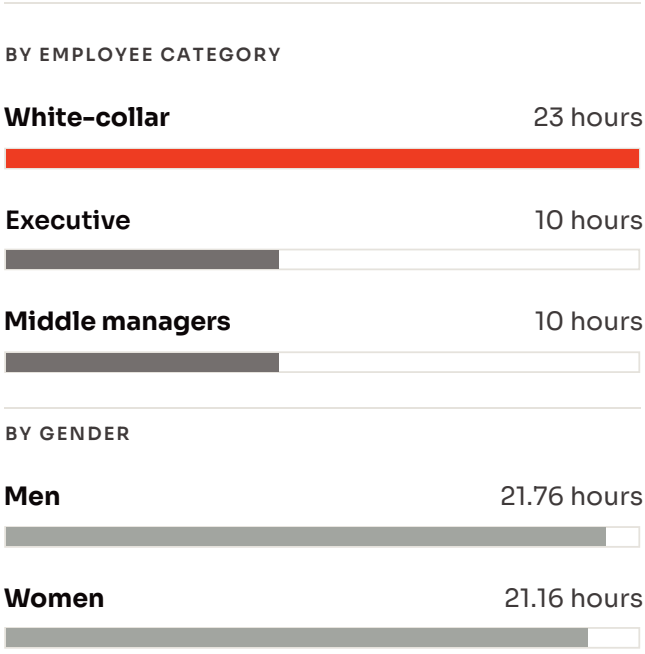
Investing in the future and in talent

The skills of our people are a key factor in meeting client requirements and maintaining the Group's high quality standards. For this reason, on a global scale, we design suitable training programmes tailored to specific needs, through a structured and cyclical process that starts at the beginning of each year with an analysis of training needs.

In 2025 an average of 21.44 hours of training was provided to each Assist Digital employee, up from 18.2 hours in 2024. The average training hours by employee category and gender are shown below.

21.44

AVERAGE TRAINING HOURS PER EMPLOYEE IN 2025



Average hours per employee. Bars proportional to the maximum value (23 hours).

Training courses are divided into general programmes, intended for the entire workforce (including mandatory courses on health and safety, privacy and those related to SA8000 and ISO 27001 certifications), and focused programmes, designed to develop specific skills (including English language and IT skills courses with the option of certification). The programmes are open to the entire workforce; courses are assigned through a selection process agreed with area managers, based on the knowledge gaps identified during the training needs analysis.

In addition, all employees take part in the annual performance appraisal process (six-monthly for the CMS area), which forms the basis for defining professional development paths and identifying training needs.

With regard to career transition assistance, Assist Digital assesses on a case-by-case basis whether to activate measures supporting redeployment within or outside the company. In the first case, the CMS area activates a redeployment path into the production area, consistent with the characteristics of the role and the provisions of the applicable collective agreements. In the second case, outplacement programmes are activated for specific professional profiles.

Assist Digital Mentoring Program (AMP)

3ª	31	11	20
PROGRAMME EDITION	TOTAL PARTICIPANTS	MENTOR	MENTEE

The mentoring programme, now in its third edition, was held again in 2025 with the aim of fostering international collaboration among employees, developing a mentoring culture, keeping key people highly engaged and facilitating knowledge sharing within the organisation.

The 2025 edition involved a total of 31 participants – 11 mentors and 20 mentees – with an international audience spanning all areas of the company. The programme was extended to six months (instead of five) to allow more flexibility in scheduling meetings, and HR teams from all of Assist Digital's foreign countries were involved to support mentors and mentees.

3.5

Working in an inclusive and collaborative environment

Our company is made up of people and, in our sector, listening to and valuing every point of view is vital: diversity is a strength for us, a source of ideas and inspiration. In terms of gender, in 2025 women made up 53.7% of Assist Digital S.p.A.'s workforce, up from 51.4% in 2024, reflecting a corporate culture that rejects all forms of discrimination and is committed to equal opportunities.

Globally, a further source of diversity is the high degree of cultural, ethnic and educational diversity. Our priority is to ensure an inclusive and collaborative environment in which everyone can express their personality and ideals and in which every difference is an opportunity for enrichment. Through our Code of Ethics we have enshrined respect for diversity and the condemnation of all forms of discrimination.

74.7%

WORKFORCE TRAINED ON DIVERSITY AND INCLUSION

77.0% in 2024. Consistently above 70%; the indicator is calculated on the average workforce for the year and is affected by joiners and leavers.

37.4%

FEMALE REPRESENTATION IN TOP AND MIDDLE MANAGEMENT

49 women in Top management, Middle management and Competence leader roles. In line with the 38% target for 2027.

Certified commitment and equal opportunities

As confirmation of our commitment, we maintain SA 8000:2014 certification, based on ILO documents, the Universal Declaration of Human Rights and other international standards protecting workers, and we apply a Social Responsibility Management System that covers, among other things, the fight against child and forced labour, health and safety, freedom of association, non-discrimination, disciplinary practices, working hours and remuneration. The SA 8000 certification and the related policy remain valid for 2025.

REQUIREMENTS COVERED BY THE SOCIAL RESPONSIBILITY MANAGEMENT SYSTEM

- Child labour
- Forced or compulsory labour
- Health and safety
- Freedom of association
- Non-discrimination
- Disciplinary practices
- Working hours
- Remuneration

As proof of our commitment and attention to people, Assist Digital decided to obtain SA8000:2014 certification. It provides a voluntary and verifiable standard based on ILO documents, the Universal Declaration of Human Rights and other international standards and laws protecting workers.

To meet the requirements of the standard, we have adopted an appropriate Social Responsibility management system. This applies to all activities carried out by our Company, including the assessment of its suppliers, subcontractors, sub-suppliers and home workers. To this end, we have adopted a Social Responsibility Manual setting out the Company's commitment to complying with the main social responsibility requirements:

- **Child labour:** Assist Digital S.p.A. does not use or support the use of child labour and does not employ workers under the age of 18. In addition, a child labour remediation procedure is available to all employees and stakeholders, together with a dedicated social responsibility policy.
- **Forced or compulsory labour:** we do not use or tolerate any form of forced or compulsory labour, as defined by ILO Convention 29, nor any new forms of modern slavery.
- **Health and safety:** Assist Digital S.p.A. provides its workers with a safe and healthy working environment and takes effective measures to prevent potential accidents, injuries or illnesses.
- **Freedom of association and right to collective bargaining:** Assist Digital S.p.A. respects the right of all personnel to form, join and organise trade unions of their choice and to bargain collectively with Assist Digital S.p.A.
- **Discrimination:** we guarantee equal opportunities to all the people who work with us and do not accept any form of discrimination. We select people on the basis of objective criteria in terms of education, experience and skills in relation to the roles to be filled.
- **Disciplinary practices:** disciplinary measures and any sanctions fall within those provided for by the relevant National Collective Labour Agreements, in compliance with the Workers' Statute.
- **Working hours:** in this area too, we comply with the requirements of the law, the applicable industry standards on working hours and public holidays, and the SA8000 standard.

- **Remuneration:** we do not use consecutive short-term "labour-only" contracts and/or false apprenticeship schemes or other arrangements aimed at avoiding obligations towards personnel under applicable legislation. The wages paid to our workers are therefore calculated according to industry standards.

- **Management system:** our Social Responsibility Management System is regularly subject to Management Review with a view to continuous improvement. We have also set up a Social Performance Team (SPT) to apply all elements of the standard.

PURPOSE AND COMMITMENT OF THE ORGANISATION

The purpose of this document is to define the guidelines, principles and commitments that Assist Digital has decided to implement with regard to gender equality, the enhancement of diversity and female empowerment.

Assist Digital firmly believes that an inclusive and diverse environment encourages growth and value at every level of the organisation.

GUIDING PRINCIPLES

Promoting and implementing a culture and practices of Diversity and Inclusion is considered essential to responsibly guide and manage change and innovation, in line with the principles already set out in the Code of Ethics and, with regard to Human Rights, in SA 8000:2014, creating an environment consistent with the commitments set out in the Sustainability Plan:

- **Rejecting all forms of discrimination:** Assist Digital is committed to avoiding all forms of discrimination based on gender, sexual orientation, age, ability, ethnicity, religion, language, political opinions, personal or social circumstances by promoting a culture focused on Diversity and Inclusion and developing training paths and tools, thereby fostering fully inclusive behaviour.

- **Fostering Equity:** Assist Digital is committed to fostering professional growth and development, in accordance with the principle of equal opportunities.

- **Fostering Diversity and valuing the uniqueness of each person:** Assist Digital requires its people to behave in a way that ensures the utmost respect for the dignity of every individual. To this end, our organisation:

  - Ensures the strictest compliance with the rules protecting minors and children in the workplace, and workers' freedoms and rights;
  - Guarantees the freedom to join trade unions;
  - Does not tolerate human rights violations;
  - Promotes integration as a form of collective enrichment;
  - Condemns any form of discrimination based on any "element of diversity".

- **Fostering the Centrality, Development and Enhancement of People:** Our organisation attaches the utmost importance to the professionals working in the company and believes that a key success factor is the contribution they are able to make within an open, collaborative and inclusive culture. With this in mind, it pays the utmost attention to:

  – Creating a working environment that enhances each person's contribution and potential, through full empowerment and goal-oriented work;

  – Building a system of relationships that favours teamwork over hierarchical relationships;

  – The daily effort to share skills and knowledge useful for each person's work and growth.

- Ensuring the Protection of workers' physical and mental integrity and respect for their moral Personality.

Assist Digital is committed to promoting the well-being of its people, ensuring a healthy work-life balance. In order to support talent acquisition and retention, we offer health and well-being initiatives for our employees, which are essential to their growth.

Diversity and inclusion are valued and integrated throughout our organisation, in order to enable everyone to express their potential. We ensure fair employment and favourable working conditions in line with health and safety standards.

In particular, Assist Digital condemns all forms of discrimination, monitoring the risk that could arise in a hostile and intimidating work environment.

GOVERNANCE

To further strengthen the embedding and dissemination of a culture focused on Diversity and Inclusion, Assist Digital is committed to ensuring that its Governance, business plans and corporate processes reflect the contents of this Policy, so that every employee adopts its guiding principles and initiatives and puts the defined behaviours into practice.

Assist Digital ensures equal opportunities in all processes relating to governance, personnel management, training and development, and in the application of performance appraisal policies and metrics, in order to guarantee fairness at every stage of the employment relationship, from recruitment to role assignment, career path development and pay parameters.

Assist Digital believes that the principles of Diversity and Inclusion must be fully implemented throughout the Organisation, driven by its top management, which also exercises its guiding and steering role with regard to these values, well beyond regulatory requirements and for all the organisation's structures and people.

To oversee these objectives, Top Management has set up a Steering Committee empowered to appoint an Executive Committee, in order to ensure the implementation of the actions needed to pursue the continuous improvement objectives the Company has set itself and, first and foremost, the effective implementation of this Gender Equality Policy. The Steering Committee oversees and supports the activities in conjunction with the Executive Committee, which has full authority to ensure compliance with the Policy.

INCLUSIVE LEADERSHIP

Our organisation promotes, as a managerial competence, a leadership style aimed at valuing differences in order to seize greater business opportunities and also to foster corporate well-being.

Every manager is therefore responsible for ensuring inclusion through commitment at both individual and organisational level.

In this way, Assist Digital aims to trigger a virtuous circle in which the value of inclusion also becomes a business priority.

INCLUSIVE BEHAVIOURS

In order to provide concrete points of reference for positive everyday actions, Assist Digital highlights and supports the following behaviours:

- Using inclusive language in all forms of communication and across all media (e-mail, chat, etc.);
- Encouraging the involvement of everyone in meetings and/or working groups;
- Removing anything that may hinder the implementation of an inclusive and participatory culture;
- Actively seeking the involvement of people from outside the topic with different experiences, perspectives and backgrounds, to ensure that different points of view are properly represented and to encourage fruitful and valuable cross-company exchange.

CORPORATE PROCESSES

Assist Digital intends to ensure gender equality through concrete actions that, in addition to complying with the requirements/indicators set out for each area of UNI PdR 125:2022, are genuinely appreciated by the people in the organisation, who are the real stakeholders in the results produced by the management system. Wishing to pay attention to this satisfaction at every stage and in every circumstance of people's working lives within the organisation, the organisation considers this "life cycle" through the following aspects:

- **Recruitment and Selection:** impartial and transparent methods based on objective criteria;
- **Career management:** developing a meritocratic environment based on people's merit and dignity, without any discrimination related to "elements of diversity";
- **Gender pay equity:** neutrality of pay (fixed and variable) with respect to elements of diversity;
- **Parenthood and care:** support and protection for parents and caregivers;
- **Work-life balance:** attention to the work-life balance of every person;
- **Training:** professional training paths offered without any discrimination related to "elements of diversity";
- **Prevention of abuse and harassment:** specific staff training on how to recognise and handle abuse and harassment.

MONITORING

In order to consistently monitor the effective implementation of the principles set out in this Policy, Assist Digital is committed to:

- taking any corrective action necessary to fully achieve the objectives;
- monitoring specific sets of indicators in order to measure and track progress and results achieved in support of cultural change on Diversity and Inclusion;
- updating the Policy in line with any legislative and regulatory developments in this area, and consistently with the ESG plan.

SA 8000:2014

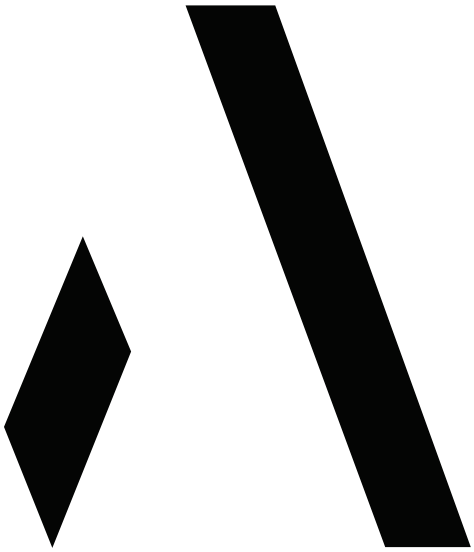
Voluntary and verifiable standard based on ILO documents, the Universal Declaration of Human Rights and other international standards protecting workers.

UNI/PDR 125:2022

Gender equality certification, with the Diversity and Inclusion Policy and the Gender Equality Policy; oversight by the D&I Steering Committee and Executive Committee remains in place.

We also maintain UNI/PdR 125:2022 certification on gender equality, associated with the Diversity and Inclusion Policy and the Gender Equality Policy; oversight by the D&I Steering Committee and Executive Committee remains in place, with activities confirmed compared with 2024.

In 2025 the share of the workforce trained on Diversity and Inclusion stood at 74.7%, compared with 77.0% in 2024, remaining well above 70%. The indicator is calculated on the average workforce for the year and therefore reflects the natural movement of joiners and leavers: it is affected both by the 119 new hires during the year, whose training is completed in the months following onboarding, and by the departure of staff who had already been trained. The topic remains a constant focus, and training will continue in 2026 with the aim of gradually extending coverage to new joiners. Our commitment to equal opportunities also continues at senior level: female representation in top and middle management roles reached 37.4% (around 35% in 2024), with 49 women among the Top management, Middle management and Competence leaders of Assist Digital S.p.A. This result is in line with the 38% target set for 2027 in the 2026-2028 Sustainability Plan.





CHAPTER

04 Protecting our planet

"All our activities are founded on the principle of protecting and safeguarding the planet."

100%

ELECTRICITY PURCHASED FROM RENEWABLE SOURCES

4.1

Overview

All our activities are founded on the principle of protecting and safeguarding the planet. For Assist Digital, respecting the environment means taking environmental issues into account in corporate decisions and strategic choices, adopting environmentally compatible behaviours, technologies and methods and seeking a balance between economic objectives and environmental needs, while respecting the rights of future generations.

We have adopted an Environmental Management System in accordance with UNI EN ISO 14001:2015 and a systematic methodology for managing GHG emission inventories, in accordance with UNI EN ISO 14064 and UNI EN ISO 14067 (the latter referring to Contact Centre services).

HIGHLIGHTS 2025

100%
ELECTRICITY FROM RENEWABLE SOURCES

67.03%
HYBRID CARS IN THE COMPANY FLEET

1,400+
ASSETS REFURBISHED THROUGH INTRA-GROUP REUSE

ECOVADIS RATING

Silver medal

Bronze in 2024.

ENVIRONMENTAL CERTIFICATIONS

- ISO 14001
- ISO 14064
- ISO 14067

- Purchased electricity: 100% from renewable sources (Guarantee of Origin certificates cancelled);
- Company car fleet: 67.03% hybrid vehicles (56% in 2024);
- Circular economy: more than 1,400 assets refurbished through intra-group reuse;
- EcoVadis rating: silver medal (bronze in 2024);
- Environmental certifications: ISO 14001, ISO 14064, ISO 14067.

Established initiatives continue, including: reducing paper consumption through digital signatures ("eSignAnyWhere"); reducing single-use plastics ("Plastic free" project); training staff on special waste management; reducing home-to-work commuting emissions through KINTO Join; and upgrading lighting to LED.

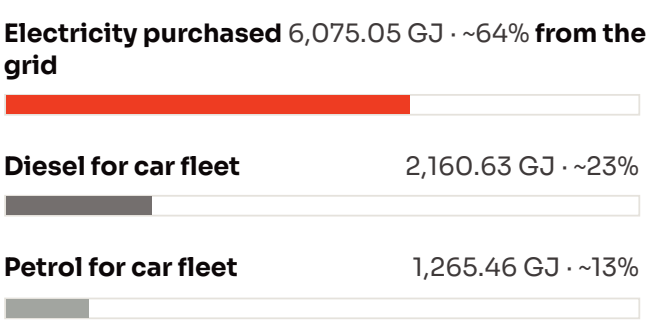
Taking action against climate change

Energy consumption

Although our activities are not energy-intensive by nature, we monitor and report our consumption, which mainly relates to electricity for heating/cooling and lighting our offices and to petrol and diesel for our car fleet. In 2025 total energy consumption amounted to around 9,501 GJ, down from 2024.

9,501 GJ

TOTAL ENERGY CONSUMPTION 2025



Diesel for emergency generator: 0 GJ. Total 9,501.14 GJ.

ENERGY SOURCE	2025 (GJ)	% 2025	2024 (GJ)	% 2024
Electricity purchased from the grid	6,075.05	~64%	6,853.00	~68%
Diesel for car fleet	2,160.63	~23%	2,226.00	~22%
Petrol for car fleet	1,265.46	~13%	992.83	~10%
Diesel (emergency generator)	0	—	—	—
Total energy consumption	**9,501.14**	**100%**	**10,071.83**	**100%**

Note: the 2024 percentage shares are calculated using the same methodology applied to 2025, on total energy consumption for the year (10,071.83 GJ).

In 2025, 100% of the electricity purchased came from renewable sources, fully covered by cancelled Guarantee of Origin certificates, an improvement on 2024 (around 95% renewable energy, 80% of which was certified). Full coverage of consumption brings Scope 2 emissions calculated using the market-based method down to zero. At the Rome site (Via A. Campanile), the 34 kW photovoltaic system produced 38,374 kWh in 2025 (around 138 GJ), contributing to the self-generation of renewable energy. For the Vitulazio site, the installation of a photovoltaic system is being planned for the next 6-12 months, in line with the objectives of the 2026-2028 Sustainability Plan.

34 kW

PHOTOVOLTAIC SYSTEM · ROME SITE

38,374 kWh

ENERGY SELF-GENERATED IN 2025

138 GJ

EQUIVALENT IN GJ

Greenhouse gas (GHG) emissions

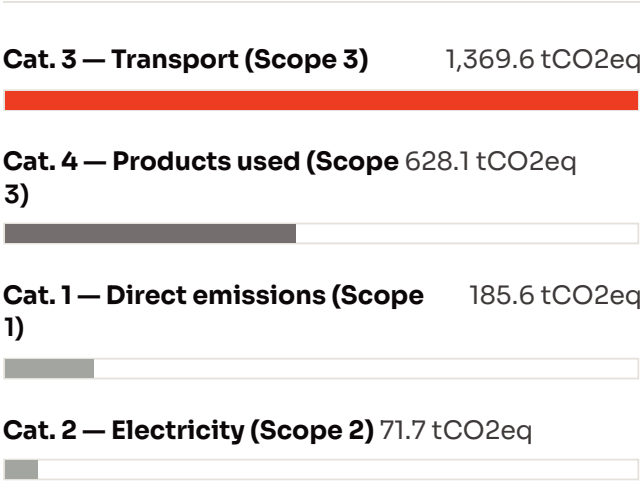
In accordance with the GHG Protocol and ISO 14064 standards, we report direct emissions (Scope 1), indirect emissions from purchased electricity (location-based Scope 2) and other indirect emissions from the value chain (Scope 3). In 2025 total emissions amounted to 2,255 tCO2eq, broken down as follows.

2,255 tCO2eq

TOTAL GHG EMISSIONS 2025

1.41

TCO2EQ PER FTE (1,605 AVERAGE FTE)



Bars proportional to the largest category (1,369.6 tCO2eq).

EMISSION CATEGORY	2025 (TCO2EQ)	2024 (TCO2EQ)
Category 1 — Direct GHG emissions (Scope 1)	185.6	134.92
Category 2 — Indirect emissions from electricity (Scope 2)	71.7	85.03
Category 3 — Indirect emissions from transport (Scope 3)	1,369.6	1,635.26
Category 4 — Indirect emissions from products used (Scope 3)	628.1	277.21
Total GHG emissions	**2,255.0**	**2,132.44**

Emission intensity, calculated as the ratio between total GHG emissions and the average number of Full Time Equivalents for the year, was 1.41 tCO2eq per FTE in 2025 (1,605 average FTE), compared with 1.25 tCO2eq per FTE in 2024 (1,707 average FTE). The indicator includes the Scope 1, Scope 2 (location-based) and Scope 3 emissions reported in the table.

−15.7%

INDIRECT EMISSIONS FROM ELECTRICITY (SCOPE 2)

−16.2%

INDIRECT EMISSIONS FROM TRANSPORT (CATEGORY 3)

Indirect emissions from electricity (Scope 2, location-based) fell by 15.7% compared with 2024, due to lower consumption of electricity drawn from the grid, which fell from 6,853 GJ to 6,075 GJ (−11.4%), and to changes in the average emission factor of the national energy mix. On a market-based basis, emissions associated with electricity purchased in 2025 were zero, as all consumption is covered by cancelled Guarantee of Origin certificates, which carry a zero emission factor consistent with the renewable origin of the certified energy. Indirect emissions from transport (Category 3) fell by 16.2% compared with 2024, owing to reduced travel and shared mobility initiatives, including the KINTO Join carpooling platform, which avoided 27,536 kg of CO2 in 2025.

The trend in total emissions reflects changes in the reporting scope of the Scope 3 categories.

Company car fleet and sustainable mobility

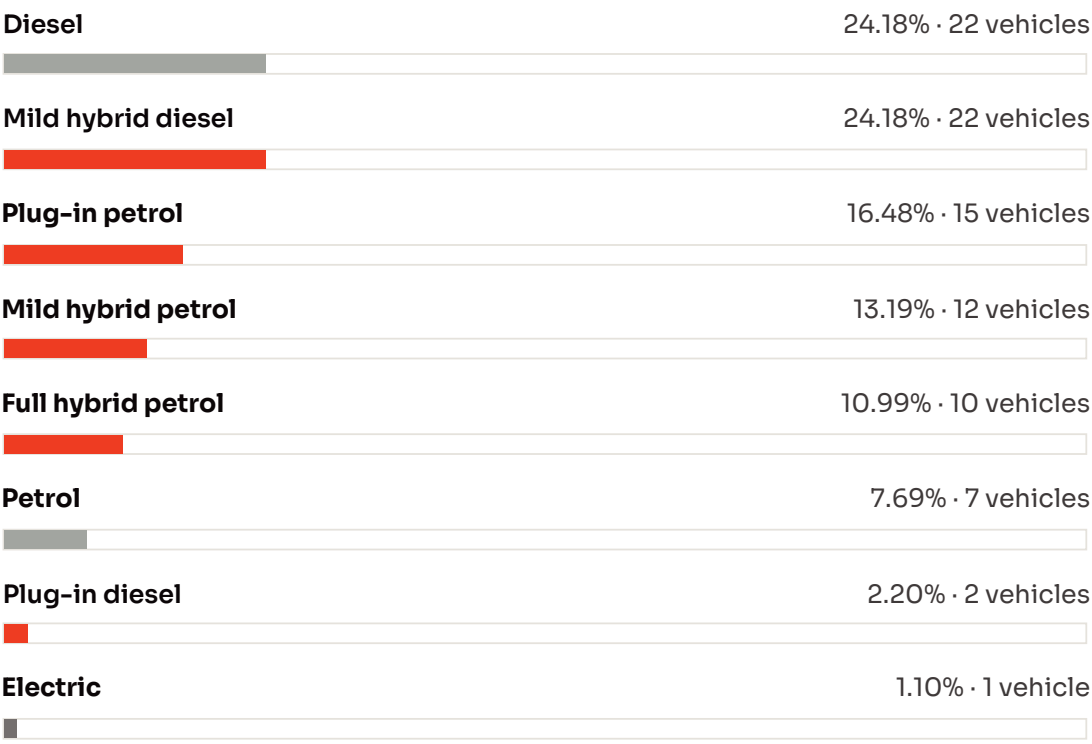
91
VEHICLES IN THE COMPANY FLEET

67.03%
HYBRID CARS

27,536kg
CO2 AVOIDED THROUGH CARPOOLING

The transition of the car fleet towards lower-impact engines continues: in 2025 hybrid vehicles accounted for 67.03% of Assist Digital S.p.A.'s fleet (56% in 2024), out of a total of 91 vehicles. The objective, also set out in the company Car Policy, of progressively increasing the share of hybrid vehicles (mild hybrid diesel and petrol, full hybrid petrol, plug-in diesel and petrol) remains unchanged.

COMPANY FLEET COMPOSITION · 2025



Hybrid engines are shown in orange (67.03% of the fleet). Of the 22 mild hybrid diesel vehicles, 2 are used for security purposes.

SHARED AND SUSTAINABLE MOBILITY · KINTO JOIN

164,849.04 km **27,536.19** kg

SHARED BY EMPLOYEES ESTIMATED CO2 REDUCTION

Through the "Shared and sustainable mobility" agreement with KINTO Italia and the KINTO Join carpooling platform, in 2025 employees shared a total of 164,849.04 km, with an estimated CO2 reduction of 27,536.19 kg.

Reducing the impact of our devices

Waste management

In full compliance with national legislation, we monitor and manage waste generation and disposal, adopting the most appropriate methods for each type of waste. The waste we produce consists mainly of waste similar to municipal waste, for which separate collection is in place at all sites, and of hazardous and non-hazardous special waste (toner, monitors, electrical and electronic equipment, batteries, furniture, fluorescent tubes).

14.97 t
TOTAL WASTE GENERATED IN 2025

100%
NON-HAZARDOUS WASTE SENT FOR RECYCLING

95%+
WASTE SENT FOR RECOVERY

WASTE GENERATED	2025 (TON)	2024 (TON)
Total waste generated	**14.97**	**77.99**
of which hazardous	1.58	3.30
of which non-hazardous	13.39	74.70

The significant reduction in waste compared with 2024 reflects the absence of the extraordinary site set-up, refurbishment and closure activities that characterised the previous year.

Waste management is entrusted to authorised disposal companies, which handle treatment in accordance with the Italian legislation applicable to each type of waste. In 2025 all non-hazardous waste produced was sent for recycling, while for hazardous waste the share sent for recycling exceeded 80%; the remainder was sent for destruction. Overall, more than 95% of the waste produced was sent for recovery.

Circular economy and the life cycle of ICT equipment

Manufacturing ICT equipment requires large quantities of fossil fuels, materials and rare minerals, which makes end-of-life management particularly important. At Assist Digital we are committed to purchasing refurbished products and extending the life cycle of our equipment: 100% of our network devices are refurbished.

ASSETS REFURBISHED IN 2025 · MORE THAN 1,400 UNITS

1,065	220	111	54
WORKSTATIONS AND SEATING	HARDWARE AND ICT	FURNITURE	INFRASTRUCTURE AND SERVICES

In 2025 we gave further impetus to the circular economy by acquiring used assets (hardware, furniture and infrastructure) from subsidiaries (mainly Assist SH.P.K. and Assist Doo), to encourage reuse and limit waste generation (WEEE and bulky waste). In detail, the following were refurbished: 220 hardware and ICT units (laptops, servers, switches); 1,065 workstations and seats; 111 items of furniture; and 54 infrastructure and service units (generators, UPS, LEDs, turnstiles), for a total of more than 1,400 refurbished assets.

30,000 kg

The operation enabled the functional recovery of more than 1,400 assets, avoiding the purchase of new goods and reducing pressure on virgin raw materials, preventing an estimated 30,000 kg of potential waste and cutting CO2 emissions (Scope 3) linked to the production and international transport of new hardware and furniture.

Paper consumption

595 kg

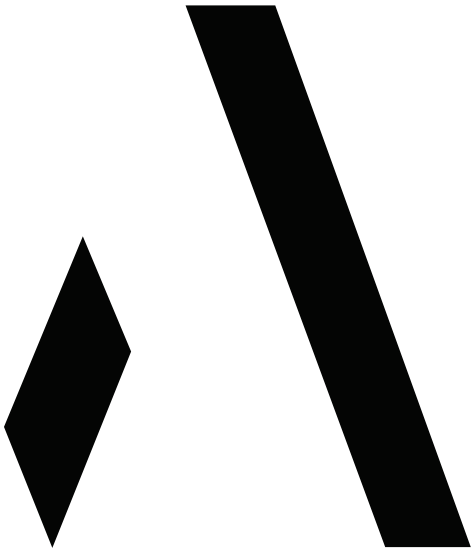
PAPER CONSUMPTION 2025

Thanks to the digital signature system introduced in 2019, office paper consumption has fallen significantly over the years. In 2025 paper consumption amounted to 595 kg, a low level compared with the past; the figure is monitored as part of the 2025 Environmental Analysis (ref. ISO 14001).

Water withdrawals

Our commitment to reducing environmental impacts is also reflected in the responsible use of water resources. Water consumption at each site is limited, as it relates solely to sanitary use in the offices, with supply from local water networks.

Our activities, which are exclusively service-based, do not involve industrial use of water or discharges other than domestic ones, which are fully channelled into the public sewerage system. There are therefore no significant water discharges or withdrawals in water-stressed areas, and quantities are not measured separately as they are not considered significant in relation to the organisation's environmental impacts.





SECTION

Appendix

Methodological note, main calculation methods and conversion factors, GRI Content Index.

GRI

STANDARDS 2021 · REPORTING IN ACCORDANCE

APPENDIX

Methodological note

In 2021 Assist Digital S.p.A. prepared its first Sustainability Report on a voluntary basis, with the aim of transparently communicating the company's commitment to sustainable development. This Report updates the reporting with the results achieved in the 2025 financial year (1 January – 31 December 2025) and, where available, presents indicator performance for the previous year.

The reporting scope is Assist Digital S.p.A., with registered office in Milan, via Inganni Angelo 93; the data therefore refer only to the Group's Italian sites, unless otherwise indicated. To an increasing extent, and where considered significant, information on the consolidated scope of the Assist Digital Group is included.

The document, published annually, has been prepared in accordance with the GRI Standards 2021 ("GRI 1 – Foundation 2021" and "GRI 3 – Material Topics 2021"). In particular, the disclosures of "GRI 1 – Foundation 2021" and the criteria set out in "GRI 3 – Material Topics 2021" were taken into account in the preparation process. The most significant impacts of Assist Digital's activities on the environment and the socio-economic context were considered and then associated with the material topics that best represented them. The identification of relevant impacts and the collection of data and information for reporting on them involved the collaboration of various company functions and top management, coordinated by a working group, in order to identify and prioritise the relevant environmental, economic and social aspects within this report. Qualitative and quantitative social and environmental data are collected annually through dedicated data collection forms and interviews, with the active involvement of the relevant company functions.

GRI 1 REPORTING PRINCIPLES APPLIED

- Accuracy
- Balance
- Clarity
- Comparability
- Completeness
- Sustainability context
- Timeliness
- Verifiability

The principles applied to define the content and ensure the quality of this Report are the "Reporting Principles 2021" set out in GRI 1: accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness and verifiability. Assist Digital applies the precautionary principle in reporting on all its activities.

Any changes to information published in the previous reporting period are duly indicated in this Report.

Main calculation methods and conversion factors

GHG emissions are reported in accordance with the GHG Protocol Corporate Accounting and Reporting Standard and the ISO 14064/14067 standards. Scope 1 emissions derive from direct fuel consumption; Scope 2 emissions derive from purchased electricity and are calculated using two methods: location-based, which applies the average emission factor of the national energy mix, and market-based, which takes into account contractual arrangements with the supplier, applying a zero factor to the share of energy covered by Guarantee of Origin certificates and the residual mix factor to the remaining share; Scope 3 emissions derive from the other indirect emissions in the value chain. To convert electricity from kWh to GJ, the standard thermophysical factor of 0.0036 GJ/kWh was used; the emission and conversion factors for diesel and petrol are taken from the annually updated DEFRA (Department for Environment, Food and Rural Affairs) database: 2.66 kgCO2eq/l for diesel and 2.34 kgCO2eq/l for petrol in 2025 (2.66 and 2.35 in 2024). For location-based Scope 2, the emission factors available in ecoinvent – allocation, cut-off by classification were used. Under the market-based method, the electricity purchased is fully covered by Guarantees of Origin, as attested by the related Cancellation Statements.
The consumption covered by these certificates was therefore assigned an emission factor of 0 kgCO2/kWh, consistent with the renewable origin of the certified energy. Emission factors for business travel are taken from ecoinvent (cut-off by classification).

The injury frequency rate is calculated as the ratio between the total number of recordable injuries, excluding commuting accidents, and the number of hours worked in the same period, multiplied by 1,000, in line with the methodology used in previous years.

The share of the workforce trained on Diversity and Inclusion is calculated as the ratio between the number of employees who completed the dedicated training course and the average workforce during the 2025 financial year. The figure is therefore affected by changes in headcount during the year.

APPENDIX

GRI Content Index

Assist Digital has reported in accordance with the GRI Standards 2021. The table below links the GRI disclosures to the sections of this Report.

STATEMENT OF USE	Assist Digital has reported in accordance with the GRI Standards for the period 01.01.2025-31.12.2025
GRI 1 USED	GRI 1: Foundation 2021
APPLICABLE GRI SECTOR STANDARD(S)	Not applicable

GRI STANDARD	DISCLOSURE	REFERENCE
GENERAL DISCLOSURES		
GRI 2: General Disclosures 2021	2-1 Organisational details	2.1 Our history; 2.2 Assist Digital today
	2-2 Entities included in the organisation's sustainability reporting	Methodological note
	2-3 Reporting period, frequency and contact point	Methodological note
	2-4 Restatements of information	Methodological note
	2-5 External assurance	This Report is not subject to external assurance

GRI STANDARD	DISCLOSURE	REFERENCE
	2-6 Activities, value chain and other business relationships	2.3.1 Our passion for innovation; 2.3.2 Our focus on clients; Our supply chain
	2-7 Employees	3. Our people: our DNA – 3.1 Overview
	2-8 Workers who are not employees	3.1 Overview
	2-9 Governance structure and composition	2.2.1 Our Governance model
	2-10 Nomination and selection of the highest governance body	2.2.1 Our Governance model
	2-11 Chair of the highest governance body	2.2.1 Our Governance model
	2-12 Role of the highest governance body in overseeing the management of impacts	1.2 Materiality analysis
	2-13 Delegation of responsibility for managing impacts	1.2 Materiality analysis
	2-14 Role of the highest governance body in sustainability reporting	Methodological note

GRI STANDARD	DISCLOSURE	REFERENCE
	2-15 Conflicts of interest	As set out in the Code of Ethics, all those to whom it applies 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 organisation and, in any case, must comply with the specific procedures adopted by the company in this regard.
	2-16 Communication of critical concerns	The Company has set up a Supervisory Body. No critical concerns arose in 2025.
	2-17 Collective knowledge of the highest governance body	The members of the Board of Directors are considered to have sufficient expertise on sustainability topics.
	2-18 Evaluation of the performance of the highest governance body	In 2025 no procedure was adopted to evaluate the performance of Assist Digital's highest governance body in managing impacts on the economy, the environment and people.
	2-19 Remuneration policies	The Company has not adopted a procedure for determining remuneration. Members of the Board of Directors receive a variable component of remuneration on the proposal of the Chief Executive Officer.
	2-20 Process to determine remuneration	The Company has not adopted a procedure for determining remuneration. Members of the Board of Directors receive a variable component of remuneration, on the proposal of the Chief Executive Officer.
	2-21 Annual total compensation ratio	1.4 Economic value generated and distributed – Remuneration

GRI STANDARD	DISCLOSURE	REFERENCE
	2-22 Statement on sustainable development strategy	1. Our journey towards a sustainable future; 1.1 Our priorities and commitments: the Sustainability Plan
	2-23 Policy commitments	Assist Digital's commitments to responsible business conduct are set out in several policies, which are communicated and disseminated internally among employees, with appropriate information and training on them. All the responsible business conduct policies adopted by Assist Digital are approved by the Company's Chief Executive Officer and are drawn up applying the precautionary principle.
	2-24 Embedding policy commitments	Customer privacy and information security; 4.2 Taking action against climate change; 3.2 Protecting health and safety at work
	2-25 Processes to remediate negative impacts	1.2 Materiality analysis
	2-26 Mechanisms for seeking advice and raising concerns	2.2.1 Our Governance model – The Code of Ethics and our core values
	2-27 Compliance with laws and regulations	In 2025 there were no cases of corruption or non-compliance with laws and regulations.
	2-28 Membership associations	The Company is a member of the Assocontact association, whose Vice Presidency is held by the Company's General Manager.
	2-29 Approach to stakeholder engagement	1.3 Our stakeholders

GRI STANDARD	DISCLOSURE	REFERENCE
	2-30 Collective bargaining agreements	All Assist Digital employees are covered by collective bargaining agreements.
MATERIAL TOPICS		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	1.2 Materiality analysis
	3-2 List of material topics	1.2 Materiality analysis – Assist Digital's material topics
ECONOMIC PERFORMANCE		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 Materiality analysis
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	1.4 Economic value generated and distributed
ANTI-CORRUPTION		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 Materiality analysis
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	2.2.1 Our Governance model – The Code of Ethics and our core values
TAX		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 Materiality analysis
GRI 207: Tax 2019	207-1 Approach to tax	2.2.1 Our Governance model

GRI STANDARD	DISCLOSURE	REFERENCE
ENERGY		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 Materiality analysis
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	4.2 Taking action against climate change – Energy consumption
WATER AND EFFLUENTS		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 Materiality analysis
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	4.3 Reducing the impact of our devices – Water withdrawals
	303-2 Management of water discharge-related impacts	4.3 Reducing the impact of our devices – Water withdrawals
	303-3 Water withdrawal	4.3 Reducing the impact of our devices – Water withdrawals
	303-4 Water discharge	4.3 Reducing the impact of our devices – Water withdrawals **OMISSION** — Not applicable: the activity, which is exclusively service-based, does not generate discharges other than domestic ones, which are fully channelled into the public sewerage system.
	303-5 Water consumption	4.3 Reducing the impact of our devices – Water withdrawals **OMISSION** — Not applicable: withdrawals relate solely to sanitary use and are not considered significant in relation to the organisation's environmental impacts.

GRI STANDARD	DISCLOSURE	REFERENCE
EMISSIONS		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 Materiality analysis
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	4.2 – Greenhouse gas (GHG) emissions
	305-2 Energy indirect (Scope 2) GHG emissions	4.2 – Greenhouse gas (GHG) emissions
	305-3 Other indirect (Scope 3) GHG emissions	4.2 – Greenhouse gas (GHG) emissions
	305-4 GHG emissions intensity	4.2 – Greenhouse gas (GHG) emissions
	305-5 Reduction of GHG emissions	4.2 – Greenhouse gas (GHG) emissions
WASTE		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 Materiality analysis
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	4.3 – Waste management
	306-2 Management of significant waste-related impacts	4. Protecting our planet; 4.3 Reducing the impact of our devices
	306-3 Waste generated	4.3 – Waste management

GRI STANDARD	DISCLOSURE	REFERENCE
	306-4 Waste diverted from disposal	4.3 – Waste management
	306-5 Waste directed to disposal	4.3 – Waste management
EMPLOYMENT		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 Materiality analysis
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	3.1 Overview – Hiring and turnover
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	3.3 Promoting the well-being of our people
	401-3 Parental leave	3.3 Promoting the well-being of our people
OCCUPATIONAL HEALTH AND SAFETY		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 Materiality analysis
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	3.2 Protecting health and safety at work
	403-2 Hazard identification, risk assessment and incident investigation	3.2 Protecting health and safety at work
	403-3 Occupational health services	3.2 Protecting health and safety at work

GRI STANDARD	DISCLOSURE	REFERENCE
	403-4 Worker participation, consultation and communication on occupational health and safety	3.2 Protecting health and safety at work
	403-5 Worker training on occupational health and safety	3.4 Investing in the future and in talent
	403-6 Promotion of worker health	3.3 Promoting the well-being of our people
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	3.5 Working in an inclusive and collaborative environment
	403-8 Workers covered by an occupational health and safety management system	3.2 Protecting health and safety at work
	403-9 Work-related injuries	3.2 Protecting health and safety at work – 2025 injury indicators
TRAINING AND EDUCATION		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 Materiality analysis
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	3.4 Investing in the future and in talent

GRI STANDARD	DISCLOSURE	REFERENCE
	404-2 Programmes for upgrading employee skills and transition assistance programmes	3.4 Investing in the future and in talent
	404-3 Percentage of employees receiving regular performance and career development reviews	3.4 Investing in the future and in talent
DIVERSITY AND EQUAL OPPORTUNITY		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 Materiality analysis
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	3.5 Working in an inclusive and collaborative environment
NON-DISCRIMINATION		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 Materiality analysis
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	There were no incidents of discrimination in 2025.
FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 Materiality analysis

GRI STANDARD	DISCLOSURE	REFERENCE
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	3.5 – Certified commitment and equal opportunities
CHILD LABOUR		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 Materiality analysis
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	3.5 – Certified commitment and equal opportunities
FORCED OR COMPULSORY LABOUR		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 Materiality analysis
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	3.5 – Certified commitment and equal opportunities
CUSTOMER PRIVACY		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 Materiality analysis
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	There were no breaches of customer privacy in 2025.