

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 Sustainability Report 2025, which sets out the results achieved by Assist Digital over the past year and the path of responsible growth that we continue to pursue in the name of innovation and sustainability.

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

Our people remain at the heart of everything we do. In Italy our workforce grew to 847 employees, more than 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 our workforce 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 consolidate: all the electricity we purchase comes from renewable sources, hybrid vehicles now account for more than 67% of our company car fleet, and we gave fresh impetus to 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.

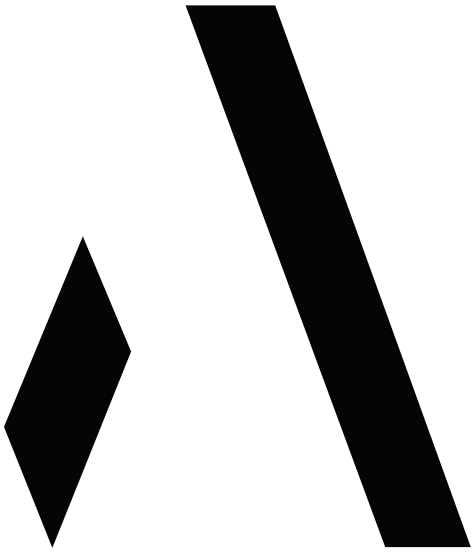
We also look to the future with determination: in March 2026 we defined our new 2026-2028 Sustainability Plan, taking due account of the developments introduced by the European Sustainability Reporting Standards (ESRS). Although, following Directive (EU) 2026/470 ("Omnibus I"), we are no longer among the 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, staying true to our values and open to innovation that creates value for all.

Francesca Gabrielli

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







01

CHAPTER

Our journey towards a sustainable future

"We see sustainability not merely as an opportunity but as a strategic mission: an approach that pervades our business."

205.3€ m

ECONOMIC VALUE GENERATED IN 2025

01 Our journey towards a sustainable future

In recent years, issues related 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 merely as an opportunity but as a strategic mission: an approach that pervades our business, able to respond to the challenges of a global context that is increasingly attentive 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 Sustainability Report 2025 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 our stakeholders.

This Report refers to Assist Digital S.p.A. and covers all its Italian sites. In line 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 sites.

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 turnover, Assist Digital is no longer among the 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 its business priorities, Assist Digital has developed its own Sustainability Plan, adopted in 2022 and updated for the three-year period 2026-2028. 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 based 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, ensuring a healthy work-life balance; we value diversity and inclusion, enabling everyone to express their potential; we protect the health and ensure the safety of our people, in respect of fundamental human rights.

Increasing Know-how 02

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

Engaging Partners 03

We nurture our relationships with clients, ensuring their satisfaction and data privacy; we manage our relationships with suppliers and partners 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 04

We limit our GHG emissions and other environmental impacts by committing to measure and reduce them; we invest in the proper management of waste and electronic equipment disposal; 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 an implementation horizon (Short, within 6 months; Medium, from 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 best practice in sustainability reporting.

The main initiatives planned 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)	Human Resources 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 30415 certification
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
Engaging Partners (ESRS S3, S4)	Partnerships with universities and research centres · Supplier mapping and risk assessment (Italy) · Training for buyers	Client 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 system · Group Environmental Policy · Extension of ISO 14001 certification	Extension of the offsetting strategy · Reforestation initiatives	Group-wide purchase of green electricity · Life cycle assessment (LCA) of main services · Sustainable management of the equipment life cycle · Completion of digitalisation

PILLAR (ESRS)	TARGET 2026	TARGET 2027	TARGET 2028
Governance and Compliance	Sustainability Policy · ESG communication strategy · Sustainability section of the website · Group ESG data collection dashboard	Integration of ESG risks · Training for the Board of Directors and management · 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 launch activities concentrated in 2026 and progressive full implementation in the following years.

1.2

The materiality analysis

The first step in updating the contents of the Report is the materiality analysis, which enabled us to identify the impacts generated by Assist Digital within its own activities and along its 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

Fostering a positive working environment that ensures personal 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 injuries.

GRI 418

Commitment to and assurance of data protection

Attention to the processing of privacy and 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 and employment growth 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 of our activities on them. In 2025, discussions among members of top management again confirmed the stakeholder map and the related communication and engagement channels, with no changes.

Employees	Internal sharing programmes, updates on projects and initiatives
Clients	Customer engagement, direct meetings and feedback
Lenders and banks	Meetings on financial results, industry conferences, discussion sessions
Suppliers and partners	Direct contacts, dialogue and document exchange
Public administration	Dialogue and document exchange
Trade unions and workers' representatives	Technical round tables, 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

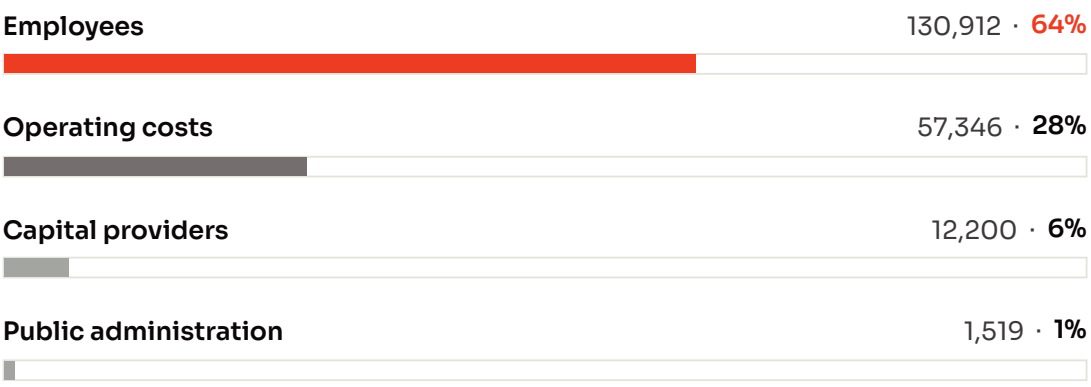
1.4

Economic value generated and distributed

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

In 2025 the Assist Digital Group generated over €205 million in total economic value. The share distributed among the various stakeholders – suppliers (operating costs), employees, capital providers and public administration – confirms our 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% is allocated to operating costs.

BREAKDOWN OF VALUE DISTRIBUTED · 2025



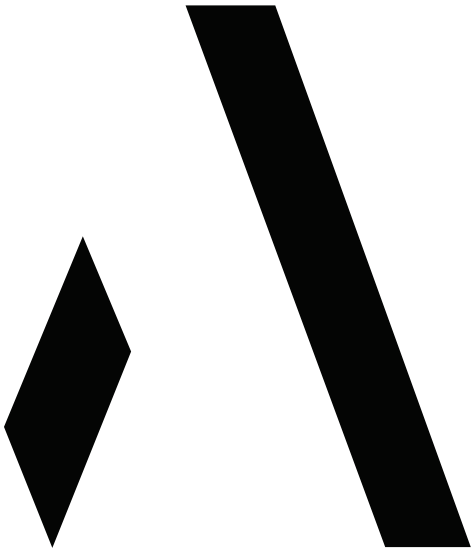
Figures in thousands of euro. Percentages of economic value generated.

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 three-year period 2023-2025, the ratio between the remuneration of the highest-paid individual and the average employee remuneration went from 11.20 in 2023 to 9.03 in 2024; after 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 to 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 across the entire Marketing, Sales and Post-Sales life cycle. What sets its business model apart is its 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 the Group's 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 – that broaden the Group's capabilities and offering. These transactions add to those carried out in 2024 (Satel Finances SAS and New Inspearit Srl).

MILESTONES IN 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, then in 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 attaches great importance to sustainability and has adopted an ESG engagement programme; targets have been 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) site 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 Market Units that manage the commercial development of clients on the one hand, and on cross-cutting Service Lines that ensure the delivery of the various categories of services on the other.

2.2.1

Our Governance model

The governance system of Assist Digital S.p.A. follows the traditional model, with 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	POSITION
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 members): 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

In order to comply with the provisions of Legislative Decree 231/2001 and ensure ethically shared conduct, the Company has adopted an Organisation, Management and Control Model and a Code of Ethics. A Supervisory Body has also been set up to monitor 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.

THE CORE VALUES UNDERPINNING OUR BUSINESS

- Rejection of all discrimination
- Centrality, development and enhancement of human resources
- Local roots
- Transparency and business ethics
- Quality
- Promotion of diversity
- Legality

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

2.3

Our vision of customer experience

2.3.1 Our passion for innovation

Every day we work to improve the customer experience and business performance of our clients, through a wide range of digital services divided into the service macro-categories described above, which remained unchanged in 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; Specialised 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, LLM and NLP.

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

INTELLIGOO

In 2025 our proprietary solution Intelligoo saw significant 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 seeking high quality standards in the services we deliver and by building long-term relationships with our clients. We regularly collect their feedback, particularly at the end of projects; the definition of a more structured survey process, already tested through a pilot project, is still under way.

Customer privacy and information security

Privacy and data security are matters 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 Center) services – confirming the consolidation of our security framework.

With regard to privacy and GDPR compliance, we are continuing to implement the remediation plan and the mapping of 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

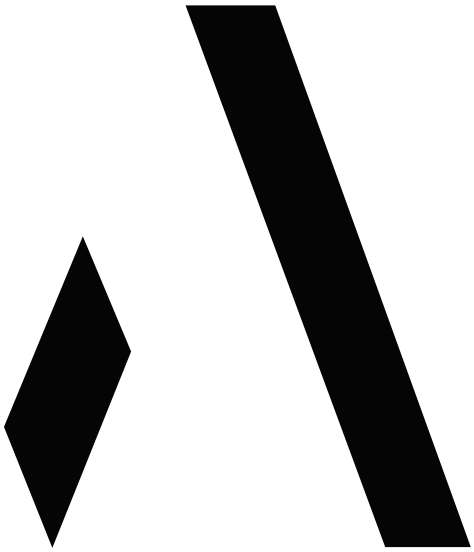
Code of Conduct for Telemarketing and Teleselling

Our supply chain

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

30%+

Labour suppliers (temporary employment agencies) represent the largest area of spending in the supply chain, accounting for over 30% of costs.





CHAPTER

03 People: our DNA

“The skills, knowledge and experience of our people are fundamental to delivering a service of the highest quality.”

847

EMPLOYEES IN ITALY AS AT 31/12/2025

3.1

Overview

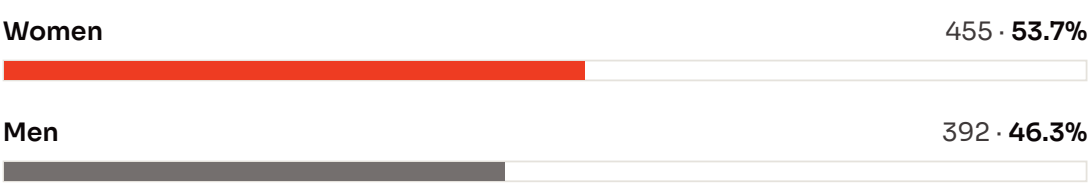
The skills, knowledge and experience of our people are fundamental to delivering a service of the highest quality. For this reason, the process of selecting and managing our people is essential to achieving our objectives and creating a stimulating working environment.

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

847 EMPLOYEES IN ITALY AS AT 31/12 2024 · **800**	**99.2%** EMPLOYEES ON PERMANENT CONTRACTS 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 the workforce of Assist Digital S.p.A. consisted of 847 employees, 99.2% of whom were on permanent contracts. The permanent contract remains the most widely used type of contract, confirming our desire to build a stable and lasting relationship with our employees.

GENDER COMPOSITION · 2025



WORKFORCE BY CONTRACT TYPE (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 were on part-time contracts, a tool that helps reconcile personal needs and work commitments. In addition to employees, the organisation makes use of 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%

ON PERMANENT CONTRACTS

2024 · **94.54%**

3,309.97

FULL TIME EQUIVALENT (FTE)

2024 · **3,843.41**

Group figures are expressed as headcount at 31 December. The scope includes 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 & turnover (2025 and 2024) — Assist Digital S.p.A.

119	64	14.1%	7.6%
NEW HIRES	TERMINATIONS	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 on the 73 of 2024, against 64 terminations. 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 talent and good staff retention.

Note: the 2024 turnover figure included 8 employees who left as at 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 our various sites in Italy and abroad. Ensuring a healthy and safe working environment is of fundamental importance for the entire Assist Digital Group, going 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 included in particular:

- training of personnel assigned to specific roles (pursuant to art. 37 of Legislative Decree 81/08), including on the contents, procedures and forms of the OHSMS;
- 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 were: 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 introduced in 2025 to include remote workers; the DUVRI (interference risk assessment document); and emergency management, with Emergency Management Plans and floor plans prepared 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 the monitoring of the completeness and training of emergency teams also continue.

Injury rates 2025

Our work, which is mainly office-based, means that injuries are virtually absent and are mostly linked to commuting. 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	part of the 3
of which high-consequence	0	0	0
of which fatalities	0	0	0

3.3

Promoting our people's well-being

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

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

In particular, the plan provides for: 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 disabled care bonus; mobility initiatives through the KINTO Join carpooling platform; supplementary healthcare; initiatives supporting gender equality.

We also continue to offer a counselling service, provided by qualified professionals independent of Assist Digital, to give emotional support to our people, 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 the applicable collective bargaining 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 supplement statutory protections — including the Baby Bonus, the nursery bonus, the parenthood project and initiatives to reconcile work and private life.

In order to create a working environment that fosters the best possible work-life balance, we have allowed and encouraged, wherever possible, daily work to be carried out through smart working, which in 2025 continued to be governed by individual smart working agreements of different types depending on the duties performed.

In continuity with previous years, we maintained our health month initiative (Month4Wellness), an annual event for all workers held at all 8 Italian sites, which since 2024 has become a year of health: we have 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 enabled us to offer a wide range of services designed to improve the work-life balance and the physical and mental well-being of the Assist Digital workforce.

This allowed us to offer employees heavily discounted access (extendable to up to 3 family members and/or friends) to: psychological support, consultations and nutrition programmes with nutritionists, access to an extensive 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 span 12 months, at all 8 Italian sites.

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

- "Labels we love: the right way to shop", to help employees decipher ingredients, allergens and certifications for more informed and healthier shopping;
- "Food and sustainability", to understand how to reduce food waste and adopt more sustainable everyday practices;
- "Nutrition and Emotions: how food affects your body and physical sensations", to explore the link between food and emotions from a physiological point of view.

In the area of sport, we organised team-building activities linked to physical exercise: 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 smartphone health/step-counter app, to encourage employees 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 nutritional 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 adviser.

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

Climate survey

In 2025 we followed up 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 workers are key to meeting client needs and maintaining the Group’s high quality standards. For this reason, on a global scale, we design appropriate training programmes tailored to specific needs, through a structured, cyclical process that starts at the beginning of the year with a training needs analysis.

In 2025 an average of 21.44 hours of training was delivered to each Assist Digital employee, up from 18.2 hours in 2024. Below is the breakdown of average training hours by employee category and by gender.

21.44

AVERAGE TRAINING HOURS PER EMPLOYEE IN 2025

BY EMPLOYEE CATEGORY

White-collar staff	23 hours
Executive	10 hours
Middle managers	10 hours

BY GENDER

Men	21.76 hours
Women	21.16 hours

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

Training courses are divided into general programmes, aimed at the entire company workforce (including mandatory courses on health and safety and privacy, and those related to the SA8000 and ISO 27001 certifications), and targeted programmes designed to develop specific skills (including English language courses 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.

All employees also undergo 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 transition assistance, Assist Digital assesses on a case-by-case basis whether to activate support measures for redeployment within or outside the company. In the first case, within the CMS area, a redeployment path into the production area is activated, consistent with the characteristics of the role and the provisions of the applicable collective bargaining agreement. In the second case, outplacement programmes are activated for specific professional roles.

Assist Digital Mentoring Program (AMP)

3rd	31	11	20
EDITION OF THE PROGRAMME	TOTAL PARTICIPANTS	MENTORS	MENTEES

In 2025 we again ran our mentoring programme, now in its third edition, with the aim of fostering international collaboration among employees, developing a mentoring culture, maintaining high engagement among key people and facilitating knowledge sharing within the organisation.

In its 2025 edition, the programme 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 provide more opportunities to organise 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 the workforce of Assist Digital S.p.A., up from 2024 (51.4%), reflecting a corporate culture that rejects all 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 reflects the dynamics of 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.

Our 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 Accountability Management System that covers, among other things, the prevention of 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 remained valid in 2025.

REQUIREMENTS COVERED BY THE SOCIAL ACCOUNTABILITY MANAGEMENT SYSTEM

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

OUR CERTIFIED SA 8000 COMMITMENT

As evidence of our commitment and attention to people, Assist Digital decided to obtain SA8000:2014 certification. This 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 meet the requirements of the standard, we have adopted an appropriate Social Accountability 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 Accountability Manual setting out the Company's commitment to the main social accountability 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, there is a child labour remediation procedure, available to all employees and stakeholders, as well as a dedicated social accountability 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 here and do not tolerate any form of discrimination. We select people on the basis of objective parameters in terms of education, experience and skills in relation to the roles to be filled.
- **Disciplinary practices:** disciplinary measures and any sanctions are those provided for by the relevant National Collective Labour Agreements, in compliance with the Workers' Statute.
- **Working hours:** here too we comply with the requirements of the law, the applicable industry standards on working hours and public holidays, and the requirements of the SA8000 standard.

- **Remuneration:** we do not use consecutive short-term “labour-only” contracts and/or false apprenticeship schemes or other arrangements designed to avoid fulfilling obligations towards personnel under the applicable legislation. Accordingly, the wages paid to our workers are calculated in line with industry standards.

- **Management system:** our Social Accountability 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 implement all the elements of the standard.

PURPOSE AND COMMITMENT OF THE ORGANISATION

The purpose of this document is to set out 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 living in 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 guiding and managing change and innovation responsibly, in line with the principles already set out in the Code of Ethics and, with regard to Human Rights, in SA 8000:2014, creating a context consistent with the commitments set out in the Sustainability Plan:

- **Rejects 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, or personal or social circumstances, by promoting a culture oriented towards Diversity and Inclusion and developing pathways and tools, including training, thereby achieving fully inclusive behaviours.
- **Fosters Equity:** Assist Digital is committed to fostering professional growth and development, in accordance with the principle of equal opportunities.
- **Fosters Diversity, valuing the uniqueness of each person:** Assist Digital requires its staff to behave in a way that ensures the utmost respect for people's dignity. To this end, our organisation:

  - Ensures the strictest compliance with rules protecting minors and children at work, and workers' freedoms and rights;
  - Guarantees the conditions for freely joining 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".

- **Fosters 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 able to enhance each person's contribution and potential, through full empowerment and objective-oriented work;
  - Building a system of relationships that favours teamwork over hierarchical relationships;
  - Daily efforts to share skills and knowledge useful to one's work and personal growth.

- Ensures 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. To support the attraction and retention of talent, 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, enabling everyone to express their potential. We guarantee fair work 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 working environment.

GOVERNANCE

To further strengthen the process of embedding and spreading a culture oriented towards 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 member of staff 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 selection to role assignment, career development and pay parameters.

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

To ensure these objectives are overseen, Senior 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 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 focused on 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 individual and organisational commitment.

In this way, Assist Digital aims to trigger a virtuous circle whereby 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 in all media (e-mail, chat...);
- Promoting the involvement of everyone in meetings and/or working groups;
- Removing elements that may hinder the implementation of an inclusive and participatory culture;
- Actively seeking the involvement of people outside the topic, with different experiences, perspectives and backgrounds, to ensure adequate representation of different points of view and fruitful, valuable cross-company cross-fertilisation.

BUSINESS PROCESSES

Assist Digital intends to ensure gender equality through concrete actions that, in addition to complying with the requirements/indicators set out in the individual areas specified in UNI PdR 125:2022, are genuinely and tangibly 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 moment and in every circumstance of people's working lives within the organisation, the organisation looks at this "life cycle" through the following aspects:

- **Recruitment and Selection:** impartial and transparent methods based on objective criteria;
- **Career management:** development of a meritocratic environment based on merit and people's dignity, without any discrimination relating 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 each person's work-life balance;
- **Training:** provision of professional training courses, without any discrimination relating 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 undertakes to:

- take any corrective action necessary to fully achieve the objectives;
- monitor specific sets of indicators to enable the measurement and monitoring of progress and results achieved in support of cultural change on Diversity and Inclusion;
- update the Policy in line with any regulatory developments in this area and in consistency with the ESG plan.

SA 8000:2014

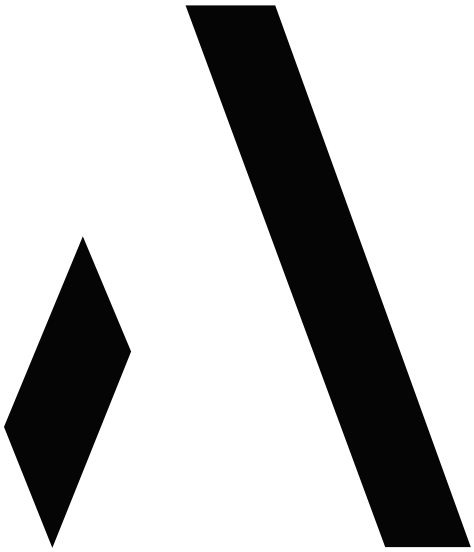
A voluntary and verifiable standard based on ILO documents, the Universal Declaration of Human Rights and other international standards protecting people at work.

UNI/PDR 125:2022

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

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

In 2025 the share of the company 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 dynamics of joiners and leavers: it is affected both by the 119 new hires during the year, whose training is completed in the months following their arrival, and by the departure of staff who had already been trained. Oversight of the topic remains constant and training continues in 2026, with the aim of progressively extending coverage to new joiners. Our commitment to equal opportunities also continues at the top: 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 under the 2026-2028 Sustainability Plan.





04

CHAPTER

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 the UNI EN ISO 14001:2015 standard and a systematic methodology for managing GHG emissions inventories, in accordance with the UNI EN ISO 14064 and UNI EN ISO 14067 standards (the latter relating to Contact Center services).

HIGHLIGHTS 2025

100%
ELECTRICITY FROM RENEWABLE SOURCES

67.03%
HYBRID VEHICLES 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 (cancelled Guarantee of Origin certificates);
- Company car fleet: 67.03% hybrid vehicles (56% in 2024);

- Circular economy: over 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 plastic (“Plastic free” project); training staff on the management of special waste; reducing home-to-work commuting emissions through KINTO Join; upgrading lighting to LED.

4.2

Taking action against climate change

Energy consumption

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

9,501 GJ

TOTAL ENERGY CONSUMPTION 2025

Electricity purchased from the grid	6,075.05 GJ · ~64%
Diesel for company fleet	2,160.63 GJ · ~23%
Petrol for company fleet	1,265.46 GJ · ~13%

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 company fleet	2,160.63	~23%	2,226.00	~22%
Petrol for company 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 backed by certification). 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 (equivalent to around 138 GJ), contributing to the self-generation of renewable energy. At 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.

34kW
PHOTOVOLTAIC SYSTEM · ROME SITE

38,374kWh
ENERGY SELF-GENERATED IN 2025

138GJ
EQUIVALENT IN GJ

Greenhouse gas (GHG) emissions

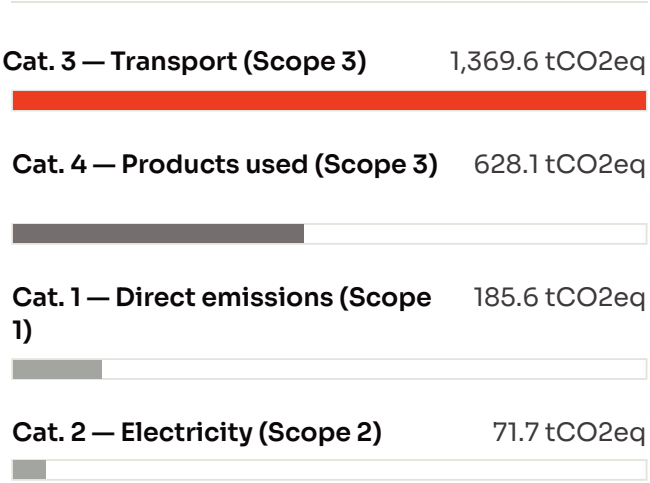
In accordance with the GHG Protocol and the ISO 14064 standards, we report direct emissions (Scope 1), indirect emissions from purchased electricity (Scope 2 location-based) and other indirect emissions across the value chain (Scope 3). In 2025 total emissions amounted to 2,255 tCO2eq, broken down as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

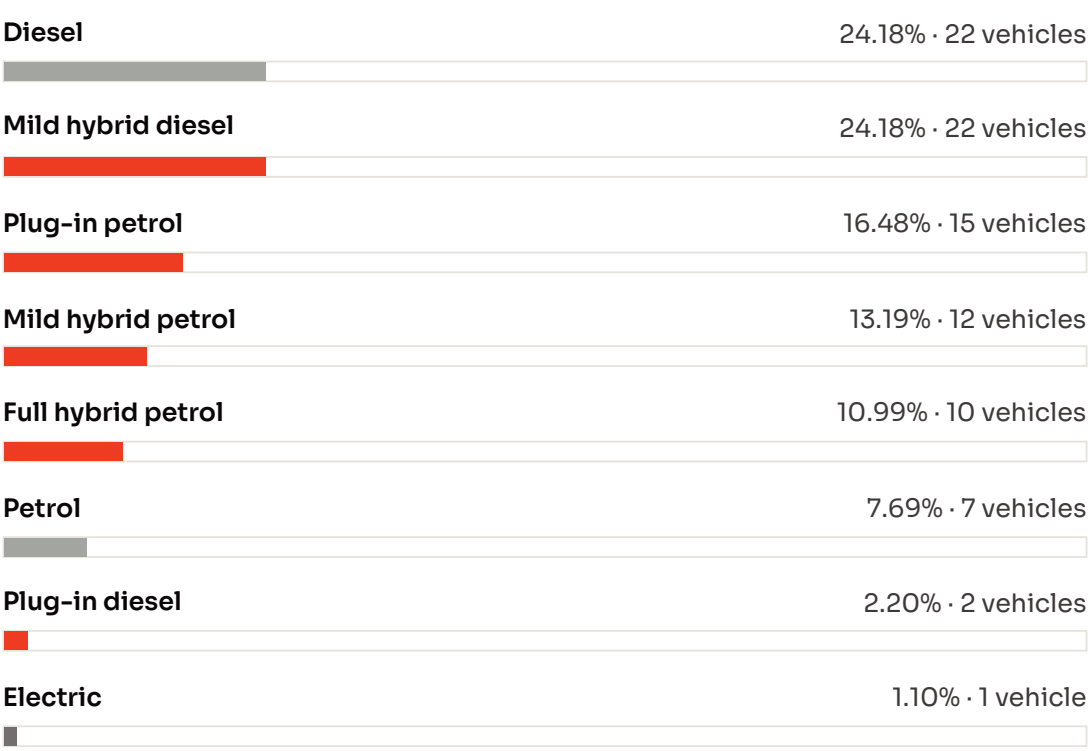
Indirect emissions from electricity (Scope 2, location-based) fell by 15.7% compared with 2024, due to lower consumption of electricity drawn from the grid, down from 6,853 GJ to 6,075 GJ (–11.4%), and to changes in the average emission factor of the national energy mix. On a market-based basis, emissions associated with electricity purchased in 2025 were zero, as all consumption is covered by cancelled Guarantee of Origin certificates, to which a zero emission factor is applied, consistent with the renewable origin of the certified energy. Indirect emissions from transport (Category 3) fell by 16.2% compared with 2024, due 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.

The company car fleet and sustainable mobility

91	67.03%	27,536kg
VEHICLES IN THE COMPANY FLEET	HYBRID VEHICLES	CO2 AVOIDED THROUGH CARPOOLING

The transition of the company fleet towards lower-impact powertrains continues: in 2025 hybrid vehicles accounted for 67.03% of the Assist Digital S.p.A. fleet in use (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 in place.

COMPANY FLEET COMPOSITION · 2025



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

SHARED AND SUSTAINABLE MOBILITY · KINTO JOIN

164,849.04km
SHARED BY EMPLOYEES

27,536.19kg
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.

4.3

Limiting the impact of our devices

Waste management

In full compliance with national legislation, we monitor and manage the production and disposal of waste, adopting the most appropriate methods for each type. The waste we produce consists mainly of waste similar to municipal waste, for which separate collection

is provided at all sites, and of hazardous and non-hazardous special waste (toner, monitors, electrical and electronic equipment, batteries, furniture, fluorescent tubes).

14.97t	100%	95%+
TOTAL WASTE PRODUCED IN 2025	NON-HAZARDOUS WASTE SENT FOR RECYCLING	WASTE SENT FOR RECOVERY

WASTE PRODUCED	2025 (TONNES)	2024 (TONNES)
Total waste produced	**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 ICT equipment life cycle

Manufacturing ICT equipment requires large quantities of fossil fuels, materials and rare minerals; this 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 · OVER 1,400 UNITS

1,065	220	111	54
WORKSTATIONS AND SEATING	HARDWARE AND ICT	FURNITURE AND FITTINGS	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 production (WEEE and bulky waste). In detail, the following were refurbished: 220 hardware and ICT units (notebooks, servers, switches); 1,065 workstations and seats; 111 items of furniture and fittings; 54 infrastructure and service units (generators, UPS, LEDs, turnstiles), for a total of over 1,400 refurbished assets.

30,000kg

The operation enabled the functional recovery of over 1,400 assets, avoiding the purchase of new goods and reducing pressure on virgin raw materials, with an estimated prevention of around 30,000 kg of potential waste and a reduction in CO2 emissions (Scope 3) linked to the production and international transport of new hardware and furniture.

Paper consumption

595kg

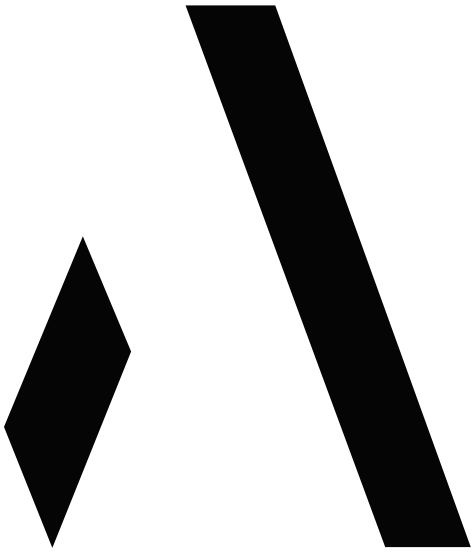
PAPER CONSUMPTION 2025

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 conscious use of water resources. Water consumption at each site is limited, as it relates solely to sanitary use in offices, supplied by local water networks.

Our activities, which are exclusively in the service sector, do not involve industrial uses of water or discharges other than domestic wastewater, which is entirely conveyed into the public sewer system. There are therefore no significant water discharges or withdrawals in water-stressed areas, and the 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 communicating its corporate commitment to sustainable development transparently. This Report updates the reporting with the results achieved in the 2025 financial year (1 January – 31 December 2025) and, where available, presents the performance of indicators 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 also included.

The document, published annually, is prepared in accordance with the GRI Standards 2021 ("GRI 1 – Foundation 2021" and "GRI 3 – Material Topics 2021"). In particular, the drafting process took into account the disclosures of "GRI 1 – Foundation 2021" and the criteria set out in "GRI 3 – Material Topics 2021". 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 involved several 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.

Accuracy	Balance	Clarity	Comparability
Completeness	Sustainability context	Timeliness	
Verifiability			

The principles applied in defining the content and ensuring 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 from purchased electricity, 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 agreements 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 across the value chain. The standard thermophysical factor of 0.0036 GJ/kWh was used to convert electricity from kWh to GJ; emission and conversion factors for diesel and petrol are taken from the DEFRA (Department for Environment, Food and Rural Affairs) database, updated annually: 2.66 kgCO2eq/l for diesel and 2.34 kgCO2eq/l for petrol in 2025 (2.66 and 2.35 in 2024). For Scope 2 location-based, the emission factors available in ecoinvent – allocation, cut-off by classification were used. For the market-based method, purchased electricity is fully covered by Guarantees of Origin, as evidenced by the related Cancellation Statements: the

consumption covered by these certificates has therefore been 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 of the total number of recordable injuries, excluding commuting injuries, to the number of hours worked in the same period, multiplied by 1,000, in line with the methodology adopted in previous years.

The share of the workforce trained on Diversity and Inclusion is calculated as the ratio of the number of employees who completed the dedicated training course to 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 Organizational details	2.1 Our history; 2.2 Assist Digital today
	2-2 Entities included in the organization'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
	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. 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

GRI STANDARD	DISCLOSURE	REFERENCE
	2-12 Role of the highest governance body in overseeing the management of impacts	1.2 The materiality analysis
	2-13 Delegation of responsibility for managing impacts	1.2 The materiality analysis
	2-14 Role of the highest governance body in sustainability reporting	Methodological note
	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.

GRI STANDARD	DISCLOSURE	REFERENCE
	2-19 Remuneration policies	The Company has not adopted a procedure for determining remuneration. For members of the Board of Directors, a variable component of remuneration is provided, on the proposal of the Chief Executive Officer.
	2-20 Process to determine remuneration	The Company has not adopted a procedure for determining remuneration. For members of the Board of Directors, a variable component of remuneration is provided, on the proposal of the Chief Executive Officer.
	2-21 Annual total compensation ratio	1.4 Economic value generated and distributed – Remuneration
	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, communicated and disseminated internally among the workforce, with appropriate information and training on them. All policies on responsible business conduct adopted by Assist Digital are approved by the Company's Chief Executive Officer and are drafted 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 The materiality analysis

GRI STANDARD	DISCLOSURE	REFERENCE
	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
	2-30 Collective bargaining agreements	All Assist Digital employees are covered by collective bargaining agreements.

GRI STANDARD	DISCLOSURE	REFERENCE
MATERIAL TOPICS		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	1.2 The materiality analysis
	3-2 List of material topics	1.2 The materiality analysis – Assist Digital's material topics
ECONOMIC PERFORMANCE		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 The 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 The 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 The materiality analysis
GRI 207: Tax 2019	207-1 Approach to tax	2.2.1 Our Governance model
ENERGY		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 The materiality analysis

GRI STANDARD	DISCLOSURE	REFERENCE
GRI 302: Energy 2016	302-1 Energy consumption within the organization	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 The materiality analysis
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	4.3 Limiting the impact of our devices – Water withdrawals
	303-2 Management of water discharge-related impacts	4.3 Limiting the impact of our devices – Water withdrawals
	303-3 Water withdrawal	4.3 Limiting the impact of our devices – Water withdrawals
	303-4 Water discharge	4.3 Limiting the impact of our devices – Water withdrawals **OMISSION** — Not applicable: the activity, being exclusively in the service sector, generates no discharges other than domestic wastewater, which is entirely conveyed into the public sewer system.
	303-5 Water consumption	4.3 Limiting 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.
EMISSIONS		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 The materiality analysis
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	4.2 – Greenhouse gas (GHG) emissions

GRI STANDARD	DISCLOSURE	REFERENCE
	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 The 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 Limiting the impact of our devices
	306-3 Waste generated	4.3 – Waste management
	306-4 Waste diverted from disposal	4.3 – Waste management
	306-5 Waste directed to disposal	4.3 – Waste management

GRI STANDARD	DISCLOSURE	REFERENCE
EMPLOYMENT		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 The 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 our people's well-being
	401-3 Parental leave	3.3 Promoting our people's well-being
OCCUPATIONAL HEALTH AND SAFETY		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 The 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
	403-4 Worker participation, consultation, and communication on occupational health and safety	3.2 Protecting health and safety at work

GRI STANDARD	DISCLOSURE	REFERENCE
	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 our people's well-being
	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 – Injury rates 2025
TRAINING AND EDUCATION		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 The 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
	404-2 Programs for upgrading employee skills and transition assistance programs	3.4 Investing in the future and in talent

GRI STANDARD	DISCLOSURE	REFERENCE
	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 The 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 The materiality analysis
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	No incidents of discrimination occurred in 2025.
FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 The materiality analysis
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 – Our certified commitment and equal opportunities
CHILD LABOR		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 The materiality analysis

GRI STANDARD	DISCLOSURE	REFERENCE
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	3.5 – Our certified commitment and equal opportunities
FORCED OR COMPULSORY LABOR		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 The materiality analysis
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	3.5 – Our certified commitment and equal opportunities
CUSTOMER PRIVACY		
GRI 3: Material Topics 2021	3-3 Management of material topics	1.2 The materiality analysis
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	No breaches of customer privacy occurred in 2025.