



**WIIT**

# Sustainability beyond Cloud

2023 Sustainability Report

Consolidated non-financial statement  
pursuant to Legislative Decree No. 254/2016,  
prepared in accordance with the GRI Standards

## CONTENT INDEX

	Opening Message	3
	2023 at a Glance	4
	2030 ESG Plan	5
<b>The Premium Cloud</b>	European Cloud services leader	7
	Responsible growth	7
	Premium Cloud Experience	10
	Responsible Governance	11
	WIIT's ESG Strategy	13
	Measuring Sustainability at WIIT	17
<b>WIIT<sub>4</sub>Innovation</b>	Cyber security and data resiliency	26
	Innovation for transformative models	29
<b>WIIT<sub>4</sub>Climate</b>	Green and efficient energy usage	34
	E-waste and resource management	37
	Responsible procurement	38
<b>WIIT<sub>4</sub>People</b>	People care and work culture	41
	People training and re-skilling	45
	Talent attraction and retention	46
<b>Methodological Note</b>		50
<b>GRI content index</b>		52
<b>Auditors' Report</b>		56



Alessandro Cozzi

Chief Executive Officer

## The sustainability integration process that WIIT began five years ago has prepared us to achieve the targets set by Europe in support of the transition, improving our performance in the Group's priority areas of action.

Dear Reader,

After years of voluntary commitment to sustainability reporting, **we are pleased to present to you the second edition of WIIT's Non-Financial Statement (NFS)**—a document that reflects our commitment to the environmental, economic and social issues relevant to the Group and our vision of a more responsible future.

**The year 2023 was characterised by milestones that consolidated WIIT's growth in Europe, including a process of organisational integration shared with Group companies and their people.** The acquisition of Global Access Internet Services GmbH and the consolidation of the German companies under the name WIIT AG mark a turning point for our international market presence, allowing us to expand our value proposition as well as our position of leadership in the cloud services market.

**WIIT Culture, with its values of collaboration, innovation and responsibility, is the driving force behind this transformation,** guiding us on a path of balance between rapid expansion and a commitment to sustainability. It is precisely the ability to maintain this balance—even in the face of a macroeconomic scenario characterised by increasing complexity—that bears witness to our ability to navigate a market that is constantly evolving, including from a regulatory perspective.

As we look towards the green and digital transition, European regulatory action in support of the goals of the Green Deal presents us with new challenges and opportunities. The forthcoming non-financial reporting directive—the Corporate Sustainability Reporting Directive—together with the European Taxonomy for Sustainable Finance, aims to **increase the transparency of corporate sustainability reporting to support the investment decisions of Member States and financial institutions.** The sustainability integration process that WIIT began five years ago has prepared us to achieve the targets set by Europe, improving our performance in the Group's priority areas of action.

Our vision is clear: **to strengthen the Group's sustainability strategy in support of responsible growth of our business.**

We will continue to invest in the development of key technologies for WIIT's business, as well as in our people and in initiatives that allow us to minimise our impact on the environment. This is our commitment to create lasting value—for the Group and for all our stakeholders.

Filled with confidence in our journey and in the positive impact we will continue to have, we invite you to explore the account of our **milestones in 2023** provided in the following pages.

We hope you enjoy reading it!

# 2023 at a Glance

## THE PREMIUM CLOUD



**8**

GROUP COMPANIES



**€ 130**

MILLION IN TURNOVER



**19**

DATA CENTRES OWNED BY THE GROUP



**96%**

SHARE OF TAXONOMY-ELIGIBLE REVENUE, OF WHICH 43% ALIGNED



**14**

STAKEHOLDERS INVOLVED IN THE MATERIALITY ANALYSIS

## WIIT4INNOVATION



**7**

GROUP ISO CERTIFICATIONS



**2**

PROPRIETARY DATA CENTRES CERTIFIED TIER IV



**52.83**

PETABYTES BACKED UP IN WIIT'S DATA CENTRES



**0**

SECURITY INCURSIONS AND BREACHES



**Artifarm**

PROJECT NAMED WINNER OF THE "SUSTAINABILITY AWARD" AT THE DIGITAL360 AWARDS

## WIIT4CLIMATE



**100%**

RENEWABLE AND CERTIFIED ENERGY PURCHASED IN ITALY



**50%**

PORTION OF THE COMPANY FLEET MADE UP OF HYBRID/ELECTRIC VEHICLES



**74.84**

MWH/PETABYTE YEAR ENERGY INTENSITY OF THE PARENT COMPANY'S DATA CENTRES



**0.20181**

TCO2E/PETABYTE PER YEAR EMISSIONS INTENSITY OF THE PARENT COMPANY'S DATA CENTRES



**258,805 M<sup>2</sup>**

AREA REFORESTED THANKS TO THE ROOTS4RACKS PROJECT

## WIIT4PEOPLE



**603**

PEOPLE



**12.4**

AVERAGE HOURS OF TRAINING PER EMPLOYEE



**40**

COMPANY MANAGERS INVOLVED IN TEAM-BUILDING INITIATIVES



**75**

HIRING UNDER 30



**94%**

EMPLOYEES HIRED UNDER PERMANENT CONTRACTS

# 2030 ESG plan

**The ESG Plan represents WIIT's concrete commitment, from now to 2030, to improve its impact on the Group's priority environmental, economic and social issues.**

It is an ambitious plan drawn up in 2020 and currently consisting of **15 measurable, long-term goals** with **intermediate targets for 2025**, in line with the Sustainable Development Goals promoted by the United Nations as part of its 2030 Agenda.

As part of its non-financial reporting, WIIT undertakes to conduct **annual monitoring** of the progress of the goals set and related initiatives. Monitoring of the Plan may highlight

the need to recalibrate the targets defined in response to a change in the context, whether external or internal, such as the impact of new acquisitions on the Group's targets. Accordingly, **the scope of the 2030 ESG Plan is to be considered flexible**, and any updates to it the result of WIIT's drive for continuous improvement and value creation over time. In each chapter of the document, discussion focuses on **the progress towards each goal set in the Plan and the related actions**, so as to provide as transparent as possible a view of how WIIT is striving to realise its sustainability ambition.



# The Premium Cloud

KEY TOPICS

Responsible Governance  
Premium Cloud Experience

# European Cloud services leader

Founded in 1996, **WIIT is one of the leading European players in the cloud computing market, with extensive experience in hosted private and hybrid cloud services** for non-interruptible critical applications. Thanks to various acquisitions in recent years—mainly in the German market—the Group has significantly consolidated its leadership of the European hybrid cloud sector.

Today, the Group consists of **eight companies** and **603 people** based in **Italy, Germany and Poland**, contributing to turnover of over **€130 million** in 2023. Since 2019 the Company has been listed on the Euronext (EXM), STAR Segment (WIIT.MI), organised and managed by Borsa Italiana. WIIT's offerings for companies consist of a wide range of services, from **online data storage** to the use of **hardware and software virtualisation technologies** and cutting-edge **cloud automation** mechanisms.

**The hybrid cloud is a cloud computing model that uses a combination of public and private clouds** working together to provide a flexible mix of services, combining the benefits of both platforms. The hybrid cloud provides a single operating model, capable of managing application workloads in both environments, enabling the migration of loads between private and public Clouds according to business needs. This model ensures a single, seamless pool of resources, supporting the digital transformation strategies and initiatives of organisations by offering cost-effective services that would usually only be possible through large investments in technology and expertise.

## our values

### INTEGRATION

of people, skills, technologies and economic, environmental and social criteria in assessing the impact of our operations

### RELIABILITY

towards our customers and associates, on the basis of which we can create stable, long-lasting relationships oriented towards shared growth

### PROFESSIONALISM

in developing the offering and providing services, in order to guarantee a continuous commitment to safety, excellence and innovation

### BALANCE

in economic, financial and organisational terms, in order to allow for the proper exploitation of assets, skills and technologies

### SUSTAINABILITY

as a lever for future development of the Group, both as an organisation and as a growing community of people

# Responsible growth

## CLOUD4EUROPE

The **Cloud4Europe** project was launched in late 2020 to position **WIIT as the European leader in the cloud** of critical applications, by guaranteeing high-quality services, business continuity and data availability.

The **internationalisation process began in Germany**, a market chosen for its strategic importance in the sector and as a launching pad for future development towards

other international markets. The acquisition in 2020 of **myLoc Managed IT**, a Düsseldorf-based cloud provider, marked the beginning of this journey, and was followed by various acquisitions and mergers in the following years. **The Group's most recent M&A transaction, in January 2023, was the acquisition of the German company Global Access.**

**CLOUD  
FOR  
EUROPE**

## M&amp;A JOURNEY

**2018 – Adelante**

Specialising in the digital transformation of medium-sized enterprises by providing cloud computing, managed services and managed security

**2019 – Matika**

Strong synergies and high upselling potential with Matika's customer base in the Triveneto region; expansion of the service portfolio

**2020 – Etaeria and Aedera**

Strong presence in Piedmont and in Emilia-Romagna. Proprietary technology platform that integrates WIIT's document management assets

**2020 – myLoc**

Private and public cloud services with data centres located in Düsseldorf. Strong positioning in the Central Western Germany market as a platform for growth throughout Continental Europe

**July 2021 – Mivitec**

German cloud provider specialising in managed services for companies

**November 2021 – Boreus (Reventure) and Gecko (Codefit)**

Reinforcement on the German Cloud market. Solid know-how in developing DevOps solutions for Kubernetes technologies

**March 2022 – Adelante, Matika and Etaeria**

Plan for the merger of the Italian companies into the parent company WIIT S.p.A., resulting in corporate simplification

**March 2022 – Erptech**

Leading IT services outsourcing company for SAP systems (4 certifications)

**September 2022 – LANSOL**

Germany's leading provider for the tax and accounting industry with over 600 customers, active in the private cloud and PaaS

**January 2023 – Global Access**

German company active in the private cloud and managed services since 1996

### ERPTech S.p.A. was merged into WIIT S.p.A. with effect from 1 April 2023.

This integration process aims to create an increasingly efficient and streamlined corporate structure, unifying

resources and simplifying operations to maximise value for customers and stakeholders. In keeping with a progressive integration approach, **in 2024 the German companies<sup>1</sup> will be merged into WIIT AG**, which will become the single holding company for the Group's German operations.

## WIIT S.P.A. SHAREHOLDING STRUCTURE

Alessandro Cozzi <sup>2</sup>	56.47%
Treasury shares	6.86%
Market	36.68%
<b>Total</b>	<b>100%</b>
Free float (treasury and market)	43.53%

<sup>1</sup> Some of the German companies will be merged in 2024

<sup>2</sup> Alessandro Cozzi and his companies.

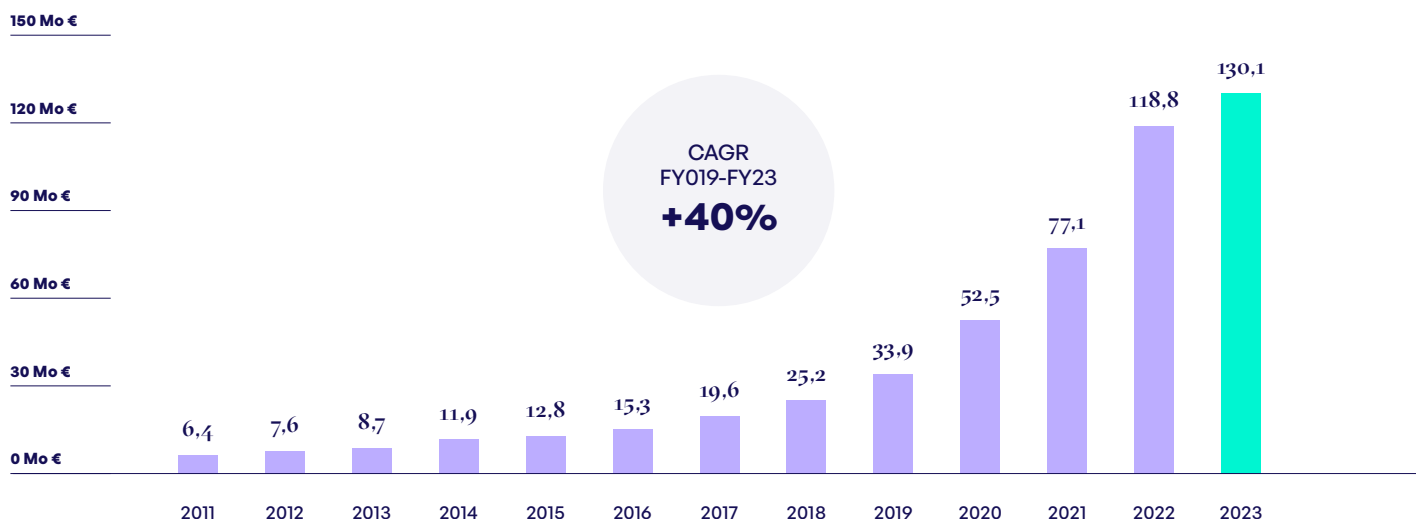


## FINANCIAL PERFORMANCE AND THE VALUE GENERATED AND DISTRIBUTED

[GRI 2-28; GRI 201-1]

Results on operations (€/k)	2023	2022	2021
Turnover	€ 130.107	€ 118.806	€ 77.120
EBITDA	€ 46.886	€ 39.763	€ 23.276
EBIT	€ 19.459	€ 16.228	€ 5.099

### WIIT GROUP TURNOVER OVER TIME



[GRI 201-1] DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED<sup>3</sup>

Information	2023	2022	2021
Economic value generated	€ 130.106.508	€ 118.806.138	€ 70.200.312
Economic value distributed: operating costs, employee salaries and benefits, payments	€ 101.067.942	€ 90.928.596	€ 55.438.479
Operating costs	€ 45.886.593	€ 47.329.710	€ 32.770.702
Salaries and employee benefits	€ 35.269.163	€ 30.439.526	€ 14.303.050
Payments to capital providers	€ 12.521.249	€ 8.367.415	€ 4.055.667
Payments to the Public Administration by Country	€ 5.346.281	€ 3.628.996	€ 2.394.554
Investments in the community	€ 55.522	€ 41.250	€ 24.420
Other operating costs and charges <sup>4</sup>	€ 1.989.134	€ 1.121.700	€ 1.890.085
<b>Economic value retained</b>	<b>€ 29.038.566</b>	<b>€ 27.877.542</b>	<b>€ 14.761.833</b>

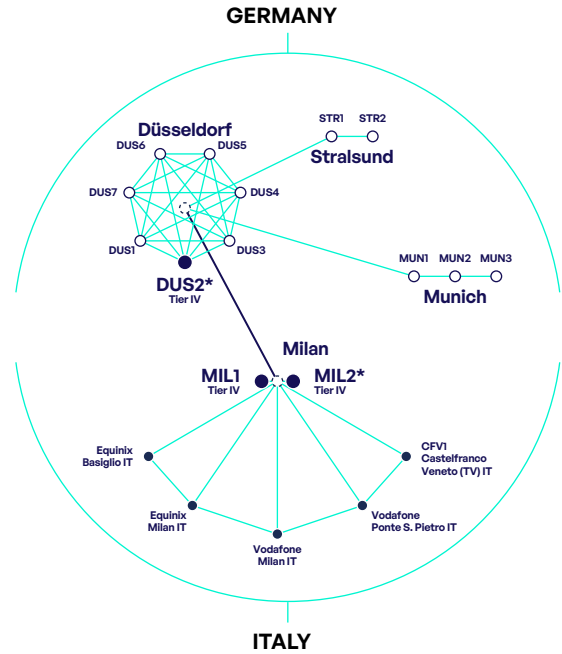
<sup>3</sup> The scope for 2021, compared to the balance sheet figures for the same year, excludes Boreus, Gecko, Reventure, Codefit and Mivitec, which were acquired during the year and, therefore, taken into account in the annual report, but not in the scope of the 2021 Sustainability Report.

<sup>4</sup> It includes: miscellaneous office expenses, miscellaneous vehicle expenses, domain maintenance expenses, reimbursement of school and medical expenses, out-of-period expenses, penalties, bank charges, commissions on sureties, other taxes and fees

# Premium Cloud Experience

WIIT's European Enterprise Data Centre network consists of **19 proprietary infrastructures**, three of which are located in Italy and 16 in Germany.

WIIT's philosophy is based on offering a premium cloud experience that goes beyond simply providing services: its constant **search for excellence** and desire to provide a **première-quality cloud experience** are borne out by the certifications obtained and state-of-the-art performance measurement systems that keep pace with services and technologies as they evolve.



## GROUP CERTIFICATIONS

### SAP AND INTERNATIONAL CERTIFICATIONS

WIIT is currently one of the organisations with the largest number of SAP certifications in cloud outsourcing operations in the world, enabling its corporate customers to manage the main application suites: no fewer than six certifications for managing SAP S/4HANA technology platforms in PaaS mode.

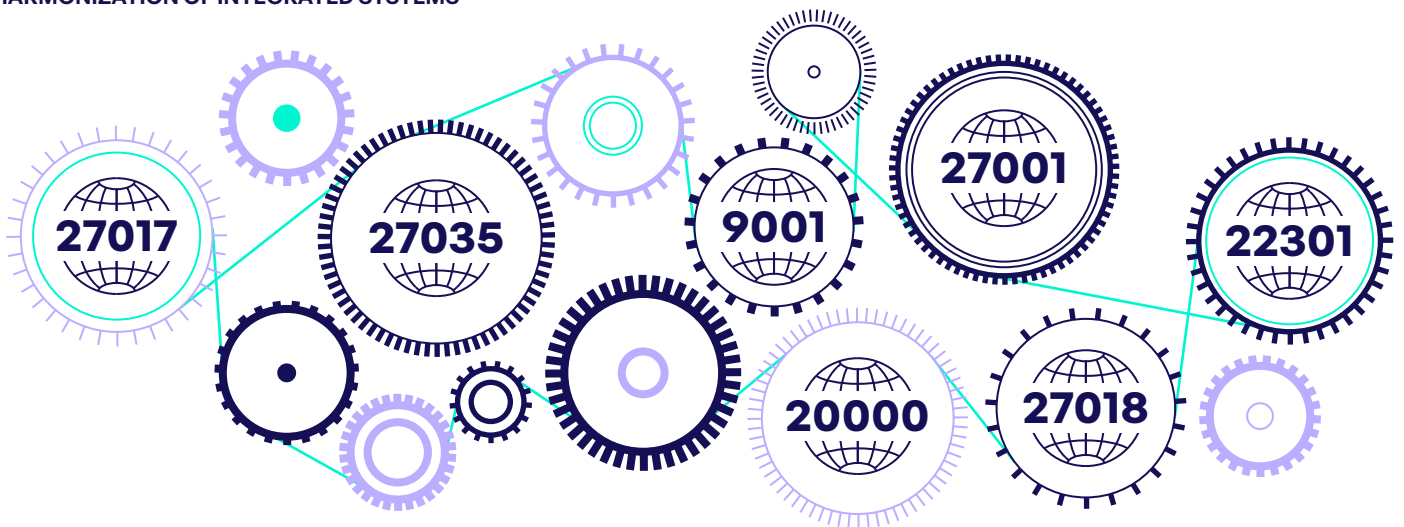
In addition to SAP, WIIT boasts numerous international certifications, especially in the areas of **data security** and **business continuity**, not only in view of continuous

improvement, but also to operate within a standardised, transparent and international technical reference framework.

### ISO

To sustain growth levels while maintaining a high level of quality, WIIT invests in updating and developing processes to meet the needs of ever-changing customers. In response to these needs, the Parent Company now has **seven ISO certifications** for nine Group locations.

## HARMONIZATION OF INTEGRATED SYSTEMS



Not just a superstructure but a common working framework geared toward continuous improvement

The certification scopes in fact reflect the service lines

Holding industry ISO certification is a market differential

# Responsible Governance

[GRI 2-9; GRI 2-12; GRI 2-24; GRI 2-26]

Since its IPO in 2019, WIIT has been working to improve the transparency and quality of its corporate governance systems. Since then, the Group has set up a series of committees, made up of both independent and non-independent directors: examples of these are the **Appointments and Remuneration Committee** and the **Control, Risk and Related Parties Committee**, both of which were set up to ensure efficient company management and support the growth of the business.

The principles and standards of conduct and values recognised, accepted and promoted in the performance of WIIT's activities are contained in the **Code of Ethics**, signed by all Group personnel and suppliers. Adopted in 2017, the Code contributes constantly to creating a responsible corporate culture aligned with WIIT's values.

The **Organisation, Management and Control Model**, adopted pursuant to Legislative Decree No. 231 of 2001 (Model 231), lays down the operating methods that must be taken into account by all those who, in any capacity, work with and for the Group, so as to minimise the risk of committing offences attributable to the conduct of business activities. Adopting the Model also entailed setting up a special oversight body, the **Supervisory Body (SB)**, endowed with autonomous powers of initiative and control and tasked with ensuring that the organisation's senior personnel do not engage in fraudulent conduct.

Within the framework of Model 231, WIIT has defined a **whistleblowing** process for receiving, analysing and processing reports of actual or alleged wrongdoing, with the integration of a new dedicated platform. The platform is

designed to allow those who wish to report wrongdoing to do so completely anonymously.

## BOARD OF DIRECTORS

[GRI 2-9; GRI 2-10; GRI 2-11; GRI 2-17; GRI 405-1]

The Group's main governing body is the **Board of Directors**.

The Board of Directors is responsible for approving organisational strategies, developing management policy, hiring, supervising and establishing the remuneration of senior managers, as well as ensuring the organisation's legal accountability to the authorities.

The Board of Directors is thus made up of **senior figures from both inside and outside** the Group, to ensure an independent vision is integrated into the decision-making processes and that it is able to bring any requests received from outside to the attention of management.

The **Board of Directors exercises its powers of policy, governance and control** through regular meetings and by delegating operational powers to the Chief Executive Officer and Executive Directors. The Board of Directors meets periodically for an induction meeting on scenario issues relevant to the Group relating to the integration of sustainability into the business – necessary training opportunities to gather strategic guidance from the Board on ESG Strategy goals and initiatives.

[GRI 2-9] GOVERNANCE STRUCTURE AND COMPOSITION

Composition of the Board of Directors	2023				
	Role	Independence	Term in office	Other offices and commitments	Gender
Riccardo Sciutto	Chair of the Board of Directors		Approval 2023 FS	Internal committee	Man
Alessandro Cozzi	Chief Executive Officer		Approval 2023 FS		Man
Enrico Rampin	Executive Director		Approval 2023 FS		Man
Francesco Baroncelli	Executive Director		Approval 2023 FS		Man
Chiara Grossi	Director		Approval 2023 FS		Woman
Stefano Pasotto	Director		Approval 2023 FS		Man
Annamaria di Ruscio	Independent Director	X	Approval 2023 FS	Internal committee	Woman
Nathalie Brazzelli	Independent Director	X	Approval 2023 FS	Internal committee	Woman
Emanuela Basso Petrino	Independent Director	X	Approval 2023 FS	Internal committee	Woman

In 2023 the Board of Directors consisted of nine members, 45% of whom were women (four of nine).

The selection and appointment of the members of the Board of Directors guarantees their independence and competence through the evaluation of their curricula vitae and interviews with the shareholders, who submit

lists of candidates to the annual Shareholders' Meeting, which must meet the diversity requirements set out in the Corporate Governance Regulation.

The procedures for appointing members of the governance bodies comply with the rules laid down for listed companies, according to procedures guaranteed with the external support of a specialised law firm.

[GRI 405-1] DIVERSITY IN GOVERNANCE BODIES<sup>5</sup>

Information	2023			2022			2021		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
<b>i. Gender</b>									
Components of governing bodies	78%	22%	100%	76%	24%	100%	86%	14%	100%
<b>ii. Age group</b>	< 30 years	30 - 50 years	> 50 years	< 30 years	30 - 50 years	> 50 years	< 30 years	30 - 50 years	> 50 years
Components of governing bodies	0%	65%	35%	0%	67%	33%	0%	69%	31%

## MANAGEMENT OF CONFLICTS OF INTEREST

[GRI 2-15; GRI 2-16; GRI 2-27; GRI 205-3; GRI 206-1]

WIIT's administrative office constantly monitors relations with related parties and, where **potential conflicts of interest** are identified, they are brought to the attention of management and the Board of Statutory Auditors, which takes a proactive role in assessing and verifying potential risks in this area—as also verified out by the Auditing Firm. Any critical issues are reported to the Board of Statutory Auditors and then to the directors and other relevant stakeholders. Communications on the subject are tracked through electronic mail archiving and on company servers. **In 2023 there were no cases of conflict of interest, critical issues, significant non-compliance with laws and regulations or incidents of corruption**, as was also the case in the previous two years. In addition, in the three-year period from 2021 to 2023 no legal action was taken for anti-competitive behaviour, anti-trust or monopoly practices.

## REMUNERATION POLICY

[GRI 2-19; GRI 2-20]

The Board of Directors annually approves the Group **Remuneration Report** on an initial proposal by the Appointments and Remuneration Committee. The document describes WIIT's policy on the remuneration of members of its governance bodies, key management personnel and members of the control bodies. With regard to the **remuneration of board members**, the amount of MBO and long-term incentive remuneration (LTI) are decided by the Shareholders' Meeting<sup>6</sup>. The elected Board of Directors determines the breakdown of remuneration according to the roles of employee, independent and executive directors. The CEO defines the fixed and variable remuneration and possible participation in long-term retention plans for key management personnel. Finally, company policies govern the assignment of additional benefits such as a company car and the Welfare Plan.

<sup>5</sup> In counting the members of the governance bodies, both the members of the Board of Directors of the parent company and those of the subsidiaries are included.

<sup>6</sup> Although the board is periodically informed, involved and engaged in the evolution of the ESG plan, defining its strategies and analysing its results, the remuneration of board members is currently not analytically linked to ESG criteria. The percentages of votes in favour of the Board's remuneration policies are reported in the public minutes of the Board of Directors' meetings.

# WIIT's ESG Strategy

[GRI 2-23; GRI 2-24]

In 2019 the Group decided to complement its steady corporate growth with a **structured process of integrating sustainability into its business** by identifying and improving its impact on the economic, social and environmental issues most relevant to the organisation. Hence the need to define an **ESG strategy**: a solid frame of reference for all the tools, objectives and actions that the Group is implementing, and will continue to implement, on its sustainability journey.

Today, WIIT's ESG Strategy is organised around **ten material topics**, organised into **four thematic pillars** that define the guidelines of the Group's ESG commitment: **responsible business management, with customers at the centre** (The Premium Cloud), **data security and resilience and the promotion of innovation** (WIIT4Innovation), **environmental protection** (WIIT4Climate) and the **management of its people** (WIIT4People). The sustainability goals defined within the ESG Plan 2030 can likewise be traced back to the thematic pillars of the strategy and are therefore distributed according to this same scheme among the chapters of the document.

## GROUP ESG POLICY

In June 2020 the Board of Directors approved the ESG Policy, which lays down the **principles and commitments** established by the Group with respect to the economic, social and environmental issues it considers a priority. This policy represents a reference framework for all Group companies called upon to contribute uniformly to the achievement of WIIT's sustainability goals.

## WIIT MATERIALITY UPDATE AND STAKEHOLDER ENGAGEMENT

[GRI 2-12; GRI 2-29]

In 2023 WIIT updated its **materiality analysis** in line with the guidance provided by the 2021 edition of the **GRI Standards** (Global Reporting Initiative), the most commonly adopted international non-financial reporting standards. The update included the following steps:

- **context analysis** to define a framework within which to develop the identification of risks and opportunities;

- **identification of positive and negative, current and potential impacts** generated by the company;
- **assessment of the materiality of impacts** based on four parameters (extent, scope, irremediability and probability);
- **prioritisation of impacts and definition of potentially material topics** where the various topics represent the grouping of impacts pertaining to the same thematic area.

The analysis resulted in a list of **16 material topics**. On **Stakeholder Day 2023**, now in its third year, the topics and impacts identified were submitted to a group of **14 people from different stakeholder categories** for evaluation. Stakeholders were chosen on the basis of their relevance to WIIT's activities and their knowledge of the company's business. Overall, representatives of customers, institutions and authorities, associations and NGOs, suppliers, business partners, shareholders and investors were involved. Each brought a distinct set of experience, skills, values and relationships and offered a unique contribution and vantage point.

### Stakeholders involved in the materiality analysis

Corrado Bertoldi, *IMI*

Domenico Ghilotti, *Equita*

Giovanni Luigi Borruso, *Credem*

Marcello Magro, *Pedersoli*

Rolando Bricchi, *Emergency*

Giampaolo Mischi, *DELL EMC*

Fabiola Cofini, *Mediolanum*

Francesca Porta, *Autogrill*

Paolo De Seta, *Cisco*

Alberto Signor, *Lagardere*

Davide Ferrando, *Bracco*

Giorgio Tavolini, *Intermonte*

Angelo Fienga, *Cisco*

Fabrizio Trombini, *VMWARE*

Following the stakeholder assessment, the topics were presented to **WIIT's ESG Committee**, which helped to identify the materiality threshold and the **ten topics**<sup>7</sup> around which the 2023 non-financial reporting activity has been structured and the Group's ESG Strategy will be adjusted.

<sup>7</sup> The Group COO, a member of the Board of Directors and chair of the ESG Committee, reviews and approves the materiality analysis, which requires an assessment of the significance of the environmental, economic and social impacts of doing business. Each year the Board of Directors approves the sustainability report, which includes the results of the materiality analysis and the Group's ESG strategy.

## KEY TOPICS AND IMPACTS

no.	Material topics	Impacts	Type	Character	Impact in the value chain		
					UPSTREAM	WIIT	DOWNSTREAM
1	Cybersecurity and Data Resiliency	Increased security and protection of customer data and guaranteed business continuity	Positive	Current		x	
2	Talent Attraction and Growth	Growth of motivation and sense of belonging of personnel	Positive	Current		x	
		Difficulties in locating talent with qualified skills in the Cloud sector	Negative	Current		x	
3	Green and Efficient Energy Use	Company energy consumption	Negative	Current	x		x
		Direct (scope 1) and indirect (scope 2) GHG emissions generated by company activities	Negative	Current	x		x
4	Premium Cloud Experience	Value creation for customers using a premium cloud service	Positive	Current		x	x
5	People Care and Work Culture	Creating a relaxed, positive working environment for employees and staff	Positive	Current		x	
		Reduced employee motivation and sense of belonging, with repercussions on productivity	Negative	Potential		x	
		Increased stress and impaired ability to concentrate and overall productivity of employees and the company	Negative	Potential		x	
6	Responsible Governance	Effective risk management by ensuring high standards of corporate governance	Positive	Current		x	
7	Innovation for Transformative Models	Increased attractiveness for industry talent, attracting highly qualified and motivated personnel	Positive	Current		x	
8	People Training and Reskilling	Increasing the level of internal expertise, enhancing attractiveness and competitiveness	Positive	Current		x	
9	Responsible Procurement	Timely monitoring of the transparency of business practices and improvement of the environmental impacts of its suppliers	Positive	Current	x		x
		Failure to respect human rights and social compliance along the supply chain	Negative	Potential	x		x
10	E-Waste and Resource Management	Generation of hazardous and non-hazardous waste	Negative	Current			x
		Positive impacts on the environment through the adoption of circular resource management practices	Positive	Current	x		x
		Disposing of end-of-life products and reducing the digital divide through equipment donations	Positive	Current	x		x
11	Business Growth and Integration	Establishment of Europe's first cross-country Tier IV coverage, offering the highest guarantee of business continuity	Positive	Current		x	x
12	Transparency, Reputation and Communication	Building a solid, lasting relationship with its customers	Positive	Current		x	x
13	Diversity and Inclusion	Reducing the gender gap in STEM disciplines and reducing the digital gender gap	Positive	Current		x	x
14	Asset Renewal and Development	Guarantee of business continuity	Positive	Current		x	x
15	Cloud for Community	Increased accessibility of advanced cloud services	Positive	Current		x	x
16	Transition-enabling Cloud	Reducing customers' environmental footprint	Positive	Current		x	x

soglie di  
materialità

\* Materiality is the threshold beyond which a topic becomes important enough to be reported on and around which the Group's ESG Strategy revolves.

## ESG GOVERNANCE

[GRI 2-12; GRI 2-13 ; GRI 2-14]

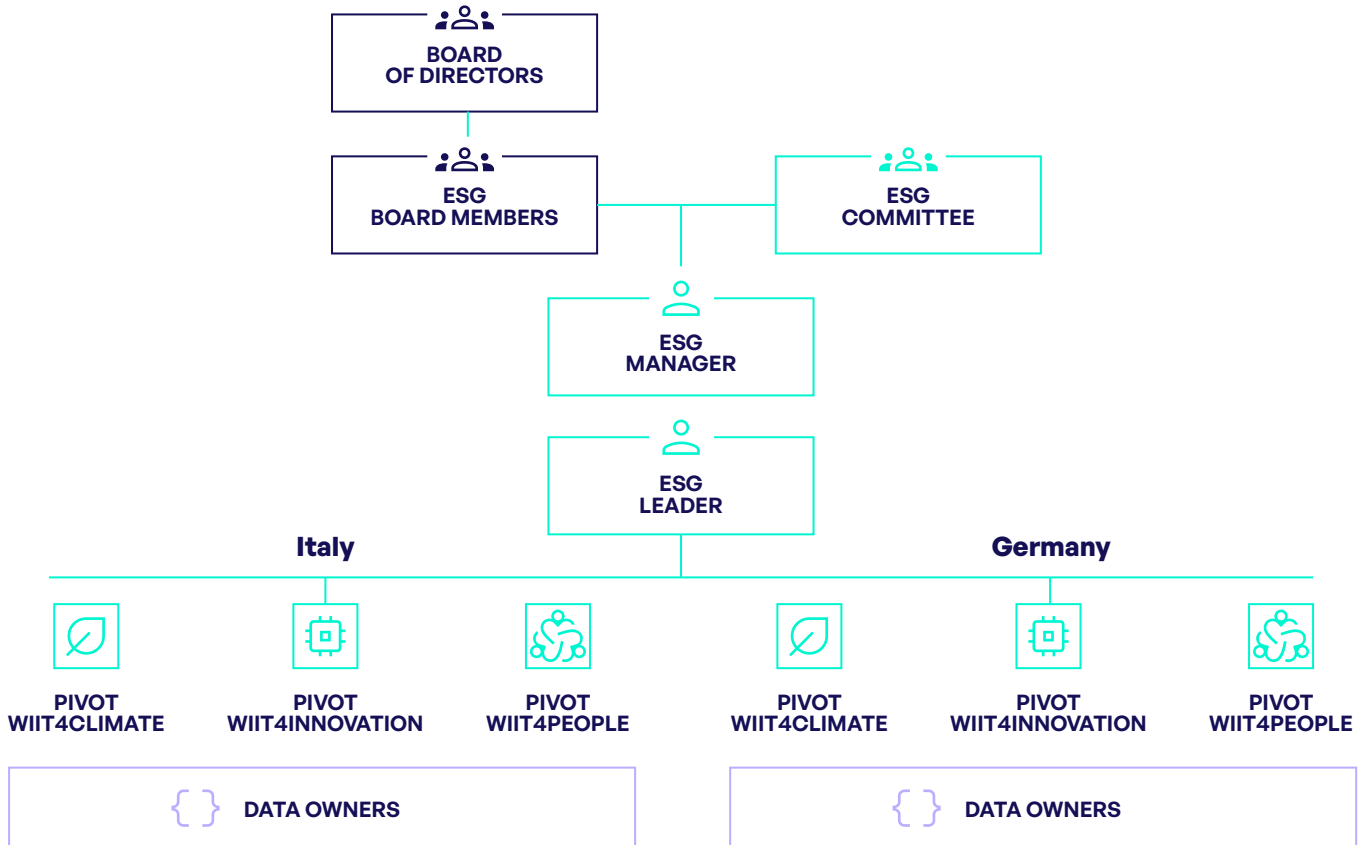
To ensure the efficient management of the Sustainability Strategy at all levels of the organisation, WIIT has developed an **ESG Governance Model**.

The Model defines **roles and responsibilities to ensure the oversight of all sustainability integration processes** – from compliance with annual reporting obligations to the achievement

of ESG Plan 2030 targets – as well as the implementation of initiatives and projects defined to achieve them.

The **first version of the Model was approved in June 2020, and it was then revised and updated in 2023** to reflect the Group’s recent organisational developments as much as possible.

Indeed, it is a procedure that is subject to periodic review, allowing it to be adapted to WIIT’s changing sustainability context, objectives and initiatives.



## ROLES AND RESPONSIBILITIES

**Board of Directors (BoD):** each year it approves non-financial statement (NFS), which includes the results of the materiality analysis and organisational and sustainability strategies, develops management policy, hires, supervises and remunerates senior managers, and ensures the organisation’s legal accountability to the authorities. Finally, the BoD delegates responsibility for managing ESG impacts to the ESG Committee.

**ESG Board Member<sup>8</sup>:** assesses and makes strategic decisions on sustainability management within the Group, guiding the activities of the ESG Committee and all the figures identified in the ESG Governance Model. The ESG Board Member presents the Group’s ESG strategy and any updates to it over time to the Board of Directors, as well as periodically sharing the internal and external communication plan on the Group’s sustainability commitments and achievements.

**ESG Committee<sup>9</sup>:** composed of nine members, two of whom are members of the Board of Directors, it assists the Board

<sup>8</sup> The Group COO, who is a member of the Board of Directors responsible for ESG issues, actively participates in the definition of sustainability goals and chairs the ESG Committee; the body responsible for overseeing WIIT’s efforts to implement its sustainability strategy.

<sup>9</sup> The ESG Committee consists of the Group COO (Chair and Board member), Sustainability Manager (Secretary and external member), Innovation Director, Director of Cybersecurity Services, Group HR & Organisation Director, Chief Financial Officer, Chief Customer Officer & Integration and Chief Executive Officer myLoc managed IT AG

of Directors in an advisory and consultative function on ESG issues relevant to the business, including materiality analysis. It oversees the Group's commitment to implementing its Sustainability Strategy, supervises stakeholder interaction activities, assesses sustainability reporting documents and examines the trend of the environmental, economic and social scenarios affecting the company and its sector.

**Sustainability Manager:** proposes the Group's policy on sustainability, coordinates its formulation and oversees its implementation, supervising the execution of the ESG strategy and carrying out advocacy activities both within and externally to the Group. The Sustainability Manager is also a member of the ESG Committee.

**ESG Leader:** looks after the development of ESG projects, is responsible for the consolidation of data and reference information, as well as for the spread of a sustainability culture within and outside the Group's boundaries.

**ESG Pivots:** monitor the collection of data required for the non-financial reporting processes for the countries and for the thematic pillar of their competence.

**Data Owners:** process the qualitative and quantitative data required for non-financial reporting at the individual company level. Manage and ensure the integrity, accuracy and accessibility of data throughout its life cycle.

UN GLOBAL  
COMPACT



United Nations  
Global Compact

WIIT subscribes to the **UN Global Compact** initiative, a voluntary leadership platform for the development, implementation and spread of responsible business practices.

The UNGC represents an invitation to companies around the world to align their strategic operations with the **UN Global Compact's Ten Principles** on human rights, labour, the environment and anti-corruption, and to support of the UN goals and issues embodied in the Sustainable Development Goals (SDGs). The Group's model for responsible business conduct is based on its internal codes of conduct.

Launched in 2000, the Global Compact is **the world's largest sustainability initiative**, created to assist the private sector in managing risks of increasing complexity and opportunities in the environmental, social and governance fields.

## ESG RISK MANAGEMENT

[GRI 2-25]

In order to monitor, manage and address the risks to which the Group is exposed, WIIT has adopted an **Enterprise Risk Management (ERM)** system to address the complexity and evolution of the ICT sector, a risk management system that is consistent with the guidelines of the COSO Framework, the most authoritative risk management standard at the international level. WIIT's ERM is based on the **Italian Corporate Governance Code for Listed Companies** and involves the entire organisation, assigning specific tasks to each function involved:

- the **Board of Directors** sets the guidelines of the framework, to identify, measure, manage and monitor the main risks, as well as to assess the adequacy of the model;
- the **Director in charge of the risk management and control system** is responsible for designing and implementing an adequate risk management system, and supports the organisation in identification and measurement;
- **management** plays an essential role in the operational risk management process, developing appropriate corrective actions in line with the Risk framework in order to mitigate the negative consequences of risk events;
- finally, the main functions responsible for sustainability management such as the **ESG Committee** and the **Sustainability Manager**, which support the ERM in identifying the ESG dimension of risk management, also contribute to this process.

On the basis of the analysis carried out, **57 specific risks** were identified. However, a solid process of integrating sustainability into all dimensions of the organisation requires that risk management be extended to assessing the most significant ESG risks for the company. In 2022 WIIT thus revised its risk assessment with a view to sustainability, classifying **34 ESG risks out of 57**. Furthermore, the update of the **materiality analysis** allows for a more in-depth consideration of the topic, integrating the risks identified by the ERM system with the risks generated and borne by the Group for each material topic. **An update of the Group Risk Assessment is planned in 2024** to take into account the impact analyses to be carried out in line with the new European Sustainability Reporting Standards (ESRSs) for materiality analysis.

The ESG risks identified in the context of the ERM system and materiality analysis are summarised below.



Material topic	Description of the main risks
<b>Cybersecurity and Data Resiliency</b>	Risks related to the possibility of hacking attacks, threats to data centre IT security and less stringent privacy standards under foreign regulations, and thus for subsidiaries. Risks associated with the exposure of data centres to the effects of climate change and the failure of infrastructure and information systems due to extreme weather events.
<b>Talent Attraction and Growth</b>	Risks related to the lack of staff motivation and engagement, which can be mitigated through the provision of welfare and well-being programmes, engagement and sharing of company values.
<b>Green and Efficient Energy Use</b>	Risks associated with a failure of ecological transition for the Group due to the absence of constant monitoring of direct and indirect emissions and the formulation of a concrete emission reduction strategy.
<b>Premium Cloud Experience</b>	Risks of service outages, software bugs or technology failures. The company needs to invest in certification, regular testing and a rapid response mechanism to address and minimise any disruptions, thus ensuring uninterrupted, premium service for customers.
<b>People Care and Work Culture</b>	Risks related to employee stress, internal conflicts or challenges in adapting to different working environments. Proactive measures such as employee support programmes and effective communication are essential to mitigate these risks.
<b>Responsible Governance</b>	Risks related to the absence of an effective risk management system, failure to monitor ESG processes, formalisation of contractual clauses and administrative liability of legal persons.
<b>Innovation for Transformative Models</b>	Risks related to the failure to define innovation roles, responsibilities and processes to identify trends and inputs from the market, potentially reducing the Group's competitiveness.
<b>People Training and Reskilling</b>	Risks related to the recruitment and training of qualified personnel. A structured training offer makes it possible to increase internal competences, strengthening the attractiveness and competitiveness of the business.
<b>Responsible Procurement</b>	Risks in responsible procurement include possible supply chain disruptions, ethical concerns with suppliers or challenges in achieving sustainability goals.
<b>E-Waste and Resource Management</b>	Risks related to regulatory compliance and responsible disposal of electronic equipment.

# Measuring Sustainability at Wiit

## THE EUROPEAN TAXONOMY FOR SUSTAINABLE FINANCE

On 18 June 2020 the European Parliament, with EU Regulation 2020/852<sup>10</sup>, approved the **European Taxonomy for Sustainable Finance, the first single international classification system for identifying sustainable economic activities**, aimed at increasing transparency and consistency in the classification of such activities and limiting the risk of greenwashing. The Regulation lays down **criteria for determining whether**

**an economic activity can be considered sustainable** in terms of its ability to contribute to six environmental objectives: 1) Climate change mitigation (CCM), 2) Climate change adaptation (CCA), 3) Sustainable use and protection of water and marine resources (WTR), 4) Transition to a circular economy (CE), 5) Pollution prevention and control (PPC) and 6) Protection and restoration of biodiversity and ecosystems (BIO). The Delegated Acts of the Regulation list the eligible economic activities for each environmental objective and the related technical criteria needed to verify that they contribute

<sup>10</sup> EU Regulation 2020/852 of the European Parliament and of the Council on the establishment of a framework to facilitate sustainable investment, European Commission, 2020. Available at the link: <https://eur-lex.europa.eu/legal-content/IT/TXT/?uri=celex:32020R0852>

substantially to at least one objective, while ensuring that they do not cause significant harm to the other objectives of the Taxonomy. To date, the Commission has adopted the following Delegated Acts (DAs), for a total of **156 activities in nine main sectors**:

- **Climate Delegated Act (2021/2139)**, which identifies the activities and technical criteria for the first two objectives, climate change mitigation and adaptation (TAXO2).
- **Complementary Climate Delegated Act (2022/1214)**, which amends the Climate Delegated Act by introducing the activities and related technical criteria for measuring the sustainability or otherwise of energy generation from nuclear and natural gas as transition activities;
- **Delegated Regulation (2023/2485)**, which amends Regulation 2020/852 by defining technical screening criteria and additional activities for climate targets;
- **Environmental Delegated Act (2023/2486)**, which identifies the activities and technical criteria for the remaining four environmental objectives of the Regulation (TAXO4).

In addition, the **Disclosure Delegated Act (2021/2178)** specifies the methodology, content and information that companies are required to disclose with regard to the portion of their business, investment or lending activities that is eligible and aligned with the Taxonomy.

For reporting year 2022, the Disclosure Delegated Act required non-financial companies to measure eligibility and alignment with the first two climate objectives, climate mitigation and adaptation. Following the publication of the Environmental Delegated Act, **for reporting year 2023 the Delegated Act requires the calculation of the percent of turnover, capital expenditure (capex) and operating expenditure (opex) attributable to the economic activities eligible for and aligned with the first two climate objective, and eligibility alone for the remaining four.** Despite the extension of the objectives and economic activities identified by the Regulation, **WIIT's scope of eligibility for 2023 did not change compared to 2022.** The Group is therefore eligible for the following activities:

Code	Activity	Objective	Description of eligibility
8.1	Data processing, hosting and related activities	CCM	Ownership or management of data centres for data processing and hosting and provision of services.
8.2	Programming, IT consultancy and related activities	CCA	Development of digital solutions for customers through the Digital Services BU, digitisation of administrative and back office processes and development of custom software solutions for its customers.

## EUROPEAN CODE OF CONDUCT FOR ENERGY EFFICIENCY IN DATA CENTRES

WIIT is committed to **improving its energy efficiency and circularity performance in data centres** beyond what is required by current standards and regulations. Although digital technologies can significantly reduce the environmental impacts of various economic activities, it is equally important to be able to identify increasingly effective solutions to reduce the **environmental impacts generated by the ICT sector.**

In 2022 WIIT thus verified compliance with the requirements of the voluntary initiative of the **European**

**Code of Conduct for Energy Efficiency in Data Centres**, promoted by the Joint Research Centre (JRC), with the aim of contributing to the reduction of energy consumption in a cost-effective manner, without hampering their mission-critical function. The Code aims to improve the industry's awareness of data centre energy consumption by providing recommendations and best practices on energy efficiency.

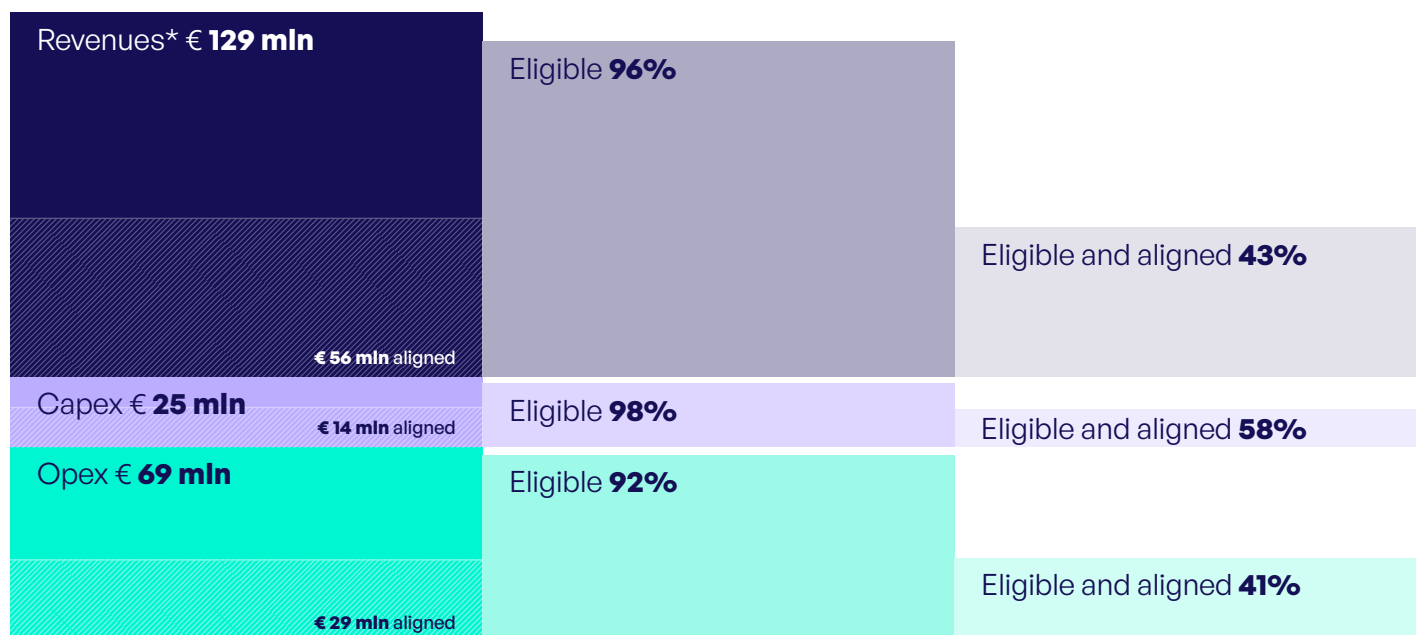
Thanks to this compliance audit, WIIT is committed to following the JRC guidelines for progressively improving the efficiency of its data centres, reducing their environmental impact and helping to mitigate risks related to the security of energy supplies.

WIIT calculated the economic and financial KPIs required by the regulations in order to define the shares of revenue, capex and opex attributable to the Group's activities aligned with the Taxonomy.

**In 2023, 96.2% of revenues were eligible, of which 43.0% were aligned.** The share of eligible revenues is attributable to

all Group activities that can be considered for the purposes of the Taxonomy.

The remaining 3.8% of revenue comes mainly from the resale of materials, a non-eligible activity. **The share of eligible capex is 98.5% and the aligned share 57.5%, while 91.6% of opex is eligible and 41.4% aligned.**



\*The revenue figure of € 129 mln refers only to “Revenues from sales and services”.

## THE ACCOUNTING PRINCIPLES UNDERLYING THE APPLICATION OF THE TAXONOMY

The methodology for calculating the economic and financial KPIs that define the shares of assets aligned with the Taxonomy uses data from the Consolidated Financial Statements and internal accounting as a source.

### REVENUES

**Numerator:** revenues from sales and services obtained from products or services, including those of an intangible nature, associated with eligible economic activities and aligned with the Taxonomy. Revenues from the resale of materials were not considered eligible.

**Denominator:** revenue according to IAS 1. All expected revenues were taken into account in the numerator, including the portion of revenues considered ineligible (resale). It excluded commercial discounts granted to customers, intercompany revenues and the entire balance sheet item “Other revenues and income” (including revenues not derived from the Company’s business activity, tax credits, capital gains from the sale of assets, etc.). The sum of income eligible for Activity 8.1, Activity 8.2, non-eligible income and commercial discounts is equal to the total of the Consolidated Balance Sheet item “Revenues from sales and services”.

### CAPEX

**Numerator:** tangible and intangible capitalisations associated with economic activities considered eligible and aligned with the Taxonomy, including what was acquired during the period in accordance with the provisions of the former IAS 17.

The Company analysed the capitalisations by first allocating them directly and specifically to Activities 8.1 and 8.2; the capitalisations for the period transversal to Activities 8.1 and 8.2 were broken down on the basis of the respective ratio of the share of eligible revenues in Activities 8.1 and 8.2 to total eligible revenues. In contrast, the capitalisations for the period transversal to Activities 8.1 and 8.2 but ineligible were broken down on the basis of the respective ratios of the share of eligible revenues in Activities 8.1 and 8.2 and ineligible revenues to the total.

**Denominator:** increases to tangible and intangible assets during the year, before depreciation, amortisation, impairment and any reversals, including those arising from restatements and reductions in value, for the year in question, excluding changes in fair value. The denominator includes increases in tangible and intangible assets following business combinations, including the fair value of assets acquired after business combinations, applying IFRS 3 and not measuring assets at the consideration paid to the transferor. Goodwill and PPAs

on tangible and intangible assets generated as a result of business combinations were therefore excluded from the denominator, and thus from the numerator.

Capitalisations for the period made in accordance with IFRS 16 on “non-instrumental” assets (leasing of offices, cars, mobile phones and printers) have been excluded, whereas capitalisations for the period on instrumental assets (pursuant to IAS 17) for which the Company will exercise the final purchase option, thus becoming the owner of the assets at the end of the leasing term (leases of hardware and software) have been included in the denominator.

## OPEX

**Numerator:** eligible and taxonomy-aligned operating costs. Similarly to capex, WIIT analysed and allocated operating costs directly and specifically to Activities 8.1 and 8.2. Operating costs for the period transversal to Activities 8.1 and 8.2 were allocated on the basis of the same ratio of the share of eligible revenues in Activities 8.1 and 8.2

to total eligible revenues. The operating costs for the period transversal to Activities 8.1 and 8.2 but ineligible were broken down on the basis of the respective ratios of the share of eligible revenues in Activities 8.1 and 8.2 and ineligible revenues to total revenue.

**Denominator:** the denominator is composed of non-capitalised direct costs related to research and development, building renovation measures, maintenance and repair, and any other direct expenditure related to the day-to-day maintenance of property, plant and equipment. The following items are thus excluded: “Electricity”, “Company car rental”, “Purchase of services from associates”, “Other costs” (e.g. parking, insurance, reimbursement of expenses to employees, expenses for meal vouchers and employee welfare), “Depreciation, amortisation and impairment”, “Provisions” (provisions for bad debts and provisions for risks), “Other operating expenses and charges” out-of-period expenses from previous years, capital losses on the sale of tangible and intangible assets, bank charges and surety costs, commission factors, donations, other taxes and duties (e.g. stamp duty, waste).

## WIIT ESG RATINGS RESULTS

### GAÏA RESEARCH

In 2023 Gaïa Research – a French company of the Ethifinance Group specialising in assessing the ESG profile of small and medium-sized European companies – once again assessed WIIT’s ESG performance, assigning it an **overall score of 57/100**.



### STANDARD & POOR’S

In 2023 WIIT once again took part in the compilation of **S&P’s Corporate Sustainability Assessment (CSA)** for FY2022, thus confirming its commitment to the promotion of sustainable business practices and the transparent disclosure to investors of the information needed for a complete, informed assessment of investments.

The score obtained in 2023 was **32/100**. Although in absolute terms the result may not seem promising, in an industry benchmark analysis WIIT ranked **6 points above the industry average** of 26.

#### ESG PLAN: THE PREMIUM CLOUD 2030 SUSTAINABILITY TARGETS

2030 target		2023	2025	2030
Women on the Board of Directors	45% of the Board of Directors of WIIT S.p.A. is composed of women	4 of 9 WIIT Board members are women 45%	30%	45%
Women in Senior Management	30% of the senior management of WIIT S.p.A. is made up of women	2 of 13 executives and first reports to the CEO are women 16%	20%	30%
ESG goals in Senior Management MBOs	100% of senior management of WIIT S.p.A. with at least one ESG goal in their MBOs	Five of 13 executives and first reports to the CEO have ESG targets in their MBOs 38%	50%	100%

## SHARE OF TURNOVER FROM PRODUCTS OR SERVICES ASSOCIATED WITH ECONOMIC ACTIVITIES ALIGNED WITH THE TAXONOMY

Financial year N	Year		Criteria for substantial contribution							DNSH ("Do no significant harm") criteria						Minimum safeguards			
	Activity code	Absolute turnover (€ thousands)	Share of turnover	Mitigation	Adaptation	Water	Pollution	Circular economy	Biodiversity	Mitigation	Adaptation	Water	Pollution	Circular economy	Biodiversity	Share of turnover aligned with or eligible for Taxonomy, year N-1	Qualifying activity	Transition activity	
Text	€	%	Yes; No; N/E	Yes; No; N/E	Yes; No; N/E	Yes; No; N/E	Yes; No; N/E	Yes; No; N/E	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	Q	T
<b>A. Taxonomy-eligible activities</b>																			
<b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>																			
Data processing, hosting and related activities	CCM 8.1	€ 53,086	41.0%	Y	N/E	N/E	N/E	N/E	N/E	Y	Y	Y	Y	Y	Y	Y	38.1%	T	-
Programming, IT consultancy and related activities	CCA 8.2	€ 2,621	2.0%	N/E	Y	N/E	N/E	N/E	N/E	Y	Y	Y	Y	Y	Y	Y	2.3%	-	-
<b>Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>		<b>€ 55,707</b>	<b>43.0%</b>	<b>41.0%</b>	<b>2.0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>40.4%</b>		
<b>Of which enabling</b>		<b>-</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>-</b>	<b>Q</b>	
<b>Of which transitional</b>		<b>€ 53,086</b>	<b>41.0%</b>	<b>41.0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>38.1%</b>		<b>T</b>
<b>A.2 Activities that are Taxonomy-eligible but not environmentally sustainable (not Taxonomy-aligned)</b>																			
Data processing, hosting and related activities	CGM 8.1	€ 62,888	48.6%	E	N/E	N/E	N/E	N/E	N/E								47.9%		
Programming, IT consultancy and related activities	CCA 8.2	€ 5,951	4.6%	N/E	E	N/E	N/E	N/E	N/E								4.1%		
<b>Turnover from activities that are Taxonomy-eligible but not environmentally sustainable (not Taxonomy-aligned) (A.2)</b>		<b>€ 68,839</b>	<b>53.2%</b>	<b>48.6%</b>	<b>4.6%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>								<b>51.9%</b>		
<b>Turnover of Taxonomy-eligible activities (A.1+A.2)</b>		<b>€ 124,545</b>	<b>96.2%</b>	<b>89.6%</b>	<b>6.6%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>								<b>92.3%</b>		
<b>B. Taxonomy-non-eligible activities</b>																			
<b>Turnover from Taxonomy-non-eligible activities</b>		<b>€ 4,902</b>	<b>3.8%</b>																
<b>Total</b>		<b>€ 129,448</b>	<b>100%</b>																

## Share of turnover/total turnover

## Taxonomy-aligned by Objective

## Taxonomy-eligible by Objective

CCM	41.0%	89.6%
CCA	2.0%	6.6%
WTR	-	-
CE	-	-
PPC	-	-
BIO	-	-

## WIIT GROUP'S SHARE OF CAPEX FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES

Financial year N	Year		Criteria for substantial contribution							DNSH ("Do no significant harm") criteria						Minimum safeguards	Share of turnover aligned with or eligible for Taxonomy, year N-1	Qualifying activity	Transition activity	
	Activity code	Absolute turnover (€ thousands)	Share of turnover	Mitigation	Adaptation	Water	Pollution	Circular economy	Biodiversity	Mitigation	Adaptation	Water	Pollution	Circular economy	Biodiversity					
Text	€	%	Yes; No; N/E	Yes; No; N/E	Yes; No; N/E	Yes; No; N/E	Yes; No; N/E	Yes; No; N/E	Yes; No; N/E	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	Q	T
<b>A. Taxonomy-eligible activities</b>																				
<b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>																				
Data processing, hosting and related activities	CCM 8.1	€ 13,555	54.8%	Y	N/E	N/E	N/E	N/E	N/E	Y	Y	Y	Y	Y	Y	Y	Y	58.0%	T	-
Programming, IT consultancy and related activities	CCA 8.2	€ 669	2.7%	N/E	Y	N/E	N/E	N/E	N/E	Y	Y	Y	Y	Y	Y	Y	Y	3.4%	-	-
<b>Capex of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>		<b>€ 14,224</b>	<b>57.5%</b>	<b>54.8%</b>	<b>2.7%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>61.4%</b>		
<b>Of which enabling</b>		<b>-</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>-</b>	<b>Q</b>	
<b>Of which transitional</b>		<b>€ 13,555</b>	<b>54.8%</b>	<b>54.8%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>58%</b>		<b>T</b>
<b>A.2 Activities that are Taxonomy-eligible but not environmentally sustainable (not Taxonomy-aligned)</b>																				
Data processing, hosting and related activities	CCM 8.1	€ 10,096	40.8%	E	N/E	N/E	N/E	N/E	N/E									47.9%		
Programming, IT consultancy and related activities	CCA 8.2	€ 51	0.2%	N/E	E	N/E	N/E	N/E	N/E									4.1%		
<b>Capex from activities that are Taxonomy-eligible but not environmentally sustainable (not Taxonomy-aligned) (A.2)</b>		<b>€ 10,147</b>	<b>41.0%</b>	<b>40.8%</b>	<b>0.2%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>									<b>51.9%</b>		
<b>Capex of Taxonomy-eligible activities (A.1+A.2)</b>		<b>€ 24,371</b>	<b>98.5%</b>	<b>95.6%</b>	<b>2.9%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>									<b>92.3%</b>		
<b>B. Taxonomy-non-eligible activities</b>																				
<b>Turnover from Taxonomy-non-eligible activities</b>		<b>€ 365</b>	<b>1.5%</b>																	
<b>Total</b>		<b>€ 24,736</b>	<b>100%</b>																	

## Share of Capex/Total Capex

## Taxonomy-aligned by Objective

## Taxonomy-eligible by Objective

CCM	54.8%	95.6%
CCA	2.7%	2.9%
WTR	-	-
CE	-	-
PPC	-	-
BIO	-	-

## WIIT GROUP'S SHARE OF OPEX FROM PRODUCTS OR SERVICES ASSOCIATED WITH TAXONOMY-ALIGNED ECONOMIC ACTIVITIES

Financial year N	Year		Criteria for substantial contribution							DNSH ("Do no significant harm") criteria						Minimum safeguards			
	Activity code	Absolute turnover (€ thousands)	Share of turnover	Mitigation	Adaptation	Water	Pollution	Circular economy	Biodiversity	Mitigation	Adaptation	Water	Pollution	Circular economy	Biodiversity	Share of turnover aligned with or eligible for Taxonomy, year N-1	Qualifying activity	Transition activity	
Text	€	%	Yes; No; N/E	Yes; No; N/E	Yes; No; N/E	Yes; No; N/E	Yes; No; N/E	Yes; No; N/E	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	Q	T
<b>A. Taxonomy-eligible activities</b>																			
<b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>																			
Data processing, hosting and related activities	CCM 8.1	€ 27,406	39.4%	Y	N/E	N/E	N/E	N/E	N/E	Y	Y	Y	Y	Y	Y	Y	35.3%	T	-
Programming, IT consultancy and related activities	CCA 8.2	€ 1,338	1.9%	N/E	Y	N/E	N/E	N/E	N/E	Y	Y	Y	Y	Y	Y	Y	2.1%	-	-
<b>Opex of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>		<b>€ 28,744</b>	<b>41.4%</b>	<b>39.4%</b>	<b>1.9%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>37.4%</b>		
<b>Of which enabling</b>		<b>-</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>-</b>	<b>Q</b>	
<b>Of which transitional</b>		<b>€ 27,406</b>	<b>39.4%</b>	<b>39.4%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>35.3%</b>		<b>T</b>
<b>A.2 Activities that are Taxonomy-eligible but not environmentally sustainable (not Taxonomy-aligned)</b>																			
Data processing, hosting and related activities	CCM 8.1	€ 32,026	46.1%	E	N/E	N/E	N/E	N/E	N/E								47.0%		
Programming, IT consultancy and related activities	CCA 8.2	€ 2,874	4.1%	N/E	E	N/E	N/E	N/E	N/E								5.5%		
<b>Opex from activities that are Taxonomy-eligible but not environmentally sustainable (not Taxonomy-aligned) (A.2)</b>		<b>€ 34,901</b>	<b>50.2%</b>	<b>46.1%</b>	<b>4.1%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>								<b>52.5%</b>		
<b>Opex of Taxonomy-eligible activities (A.1+A.2)</b>		<b>€ 63,645</b>	<b>91.6%</b>	<b>85.5%</b>	<b>6.1%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>								<b>78.2%</b>		
<b>B. Taxonomy-non-eligible activities</b>																			
<b>Opex of Taxonomy-non-eligible activities</b>		<b>€ 5,845</b>	<b>8.4%</b>																
<b>Total</b>		<b>€ 69,490</b>	<b>100%</b>																

## Share of opex/Total opex

	Taxonomy-aligned by Objective	Taxonomy-eligible by Objective
CCM	39.4%	85.5%
CCA	1.9%	6.1%
WTR	-	-
CE	-	-
PPC	-	-
BIO	-	-



# WIIT 4Innovation

## KEY TOPICS

Cybersecurity and data resiliency

Innovation for transformative models



## AN OVERVIEW

In the first half of 2023 cyber attacks in Italy increased by 40% on 2022 – four times faster than in the rest of the world (+11%). Most attacks are attributable to cybercrime, but incidents attributable to hacktivism are also on the rise<sup>11</sup>.

The European Commission has ordered a modification of its 2023-2024 programme for the digital transition and cyber security in Europe, outlining the objectives to be pursued and the specific thematic areas concerned, to which funding of €762.7 million will be allocated<sup>13</sup>.

According to recent estimates, worldwide cloud adoption will generate EBITDA of \$3 trillion by 2030. Large companies are expected to migrate at least 60% of their environment to the cloud by 2025, allocating more than half of their IT expenditure to the development of cloud technologies, surpassing the budget allocated to traditional IT as early as 2025<sup>15</sup>.



+ 300%

GROWTH OF CYBER ATTACKS  
IN ITALY FROM 2018 TO 2023<sup>12</sup>



\$ 549 mln

THE VALUE OF NEW EUROPEAN  
CYBERSECURITY FUNDS IN EUROPE<sup>14</sup>



\$ 5,5 bln

THE VALUE OF THE ITALIAN CLOUD MARKET  
IN 2023, WITH 19% GROWTH ON 2022<sup>16</sup>

<sup>11</sup> 2023 Clusit Report, Italian Association for Information Security, 2023

<sup>12</sup> Ibid

<sup>13</sup> Strengthening cyber resilience in Italy: new funds and strategic initiatives, Cybersecurity 360, 2024

<sup>14</sup> Ibid

<sup>15</sup> McKinsey, Projecting the global value of cloud: \$3 trillion is up for grabs for companies that go beyond adoption, 2022

<sup>16</sup> Cloud Transformation Observatory, 2023

# Cybersecurity and data resiliency

[GRI 3-3; GRI 418-1]

Aware of the growing cyber risk to which organisations are exposed, WIIT is constantly working to improve and supplement its cybersecurity service offerings, with the aim of providing an **increasingly reliable defence against cyber threats**.

To meet these challenges, in 2021 WIIT adopted a **Cybersecurity Policy** that sets strict standards for data security, which it has progressively extended to all Group companies, in line with the requirements of **ISO 27001** certification.

**During the three-year 2021-2023, WIIT received no substantiated complaints of customer data breaches, theft, or loss.**

## SECURE CLOUD

In a context in which cybersecurity is a strategic priority, **WIIT is systematising its offerings around a value proposition based on the convergence of cloud and cybersecurity services**, thus creating a digital environment that is at once flexible, scalable and highly secure. In so doing, the Group intends to consolidate its position as an industry leader by offering **state-of-the-art secure cloud solutions**.

This synergy allows customers to enjoy the full benefits of the digital transformation, without compromising the security of their data and operations. **WIIT's services save customers**

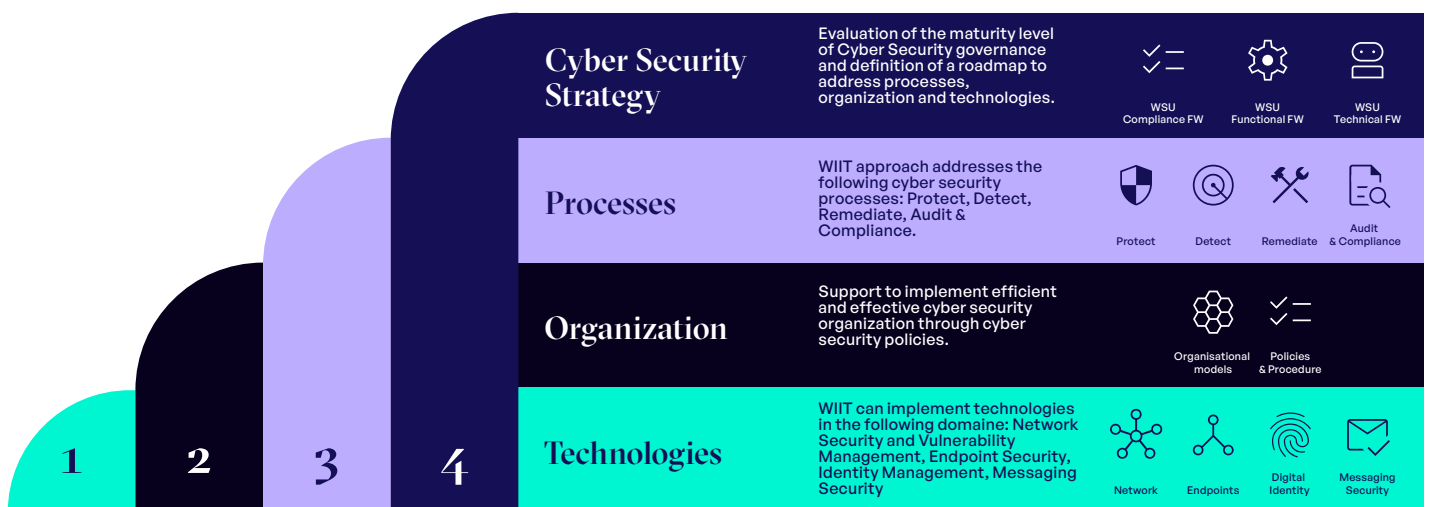
**the costs of dedicated infrastructure, without sacrificing the highest levels of IT system security.**

In addition, WIIT employs only internal resources in its operations, according to a philosophy of “zero delegation” and “zero trust”.

## WIIT SECURITY UNIVERSE

As every year, in 2023 **WIIT continued to invest a significant portion of its resources in improving the performance of the cybersecurity products and services offered to its customers**, in view of the various sectors and organisational sizes. The Group's security model is laid out in the **WIIT Security Universe (WSU)**, a defence and security framework consistent with the most widely used standards at the global level. The WSU is structured around two fundamental pillars:

- the **functional framework**, which makes it possible to analyse the company's coverage of the 4 main phases of security: audits, protection, detection and remediation, while also planning improvement actions;
- the **multilevel technological framework**, complete and consistent with the main world standards (NIST<sup>17</sup>), is divided into 5 macro areas: networks, vulnerability and security management, endpoint protection, identity access management and messaging security, analysed with the help of 178 variables overall.



17 The National Institute of Standards and Technology (NIST) is an agency of the United States government responsible for technology management.

The **WIIT Security Universe** makes it possible to offer **customised, versatile services** that can interact and work with each other to support the implementation and integration of applications old and new, without limitations in terms of compatibility with existing technologies.

In 2021 WIIT also began a project to adopt a **Security Operations Centre (SOC)**: a team of security professionals that monitors the Group’s entire IT infrastructure seven days a week, 24 hours a day, to detect information risks in real time and address them as quickly and effectively as possible.

The SOC provides services both internally for WIIT and to customers who purchase this solution.

### WIIT SECURITY INDEX

One of the main tools in the Security Universe is the WIIT Security Index, **an indicator capable of measuring the readiness and impact of the cybersecurity measures** offered by the Group through a targeted assessment that gives an overview of the impact of the various frameworks.

#### WIIT SECURITY INDEX

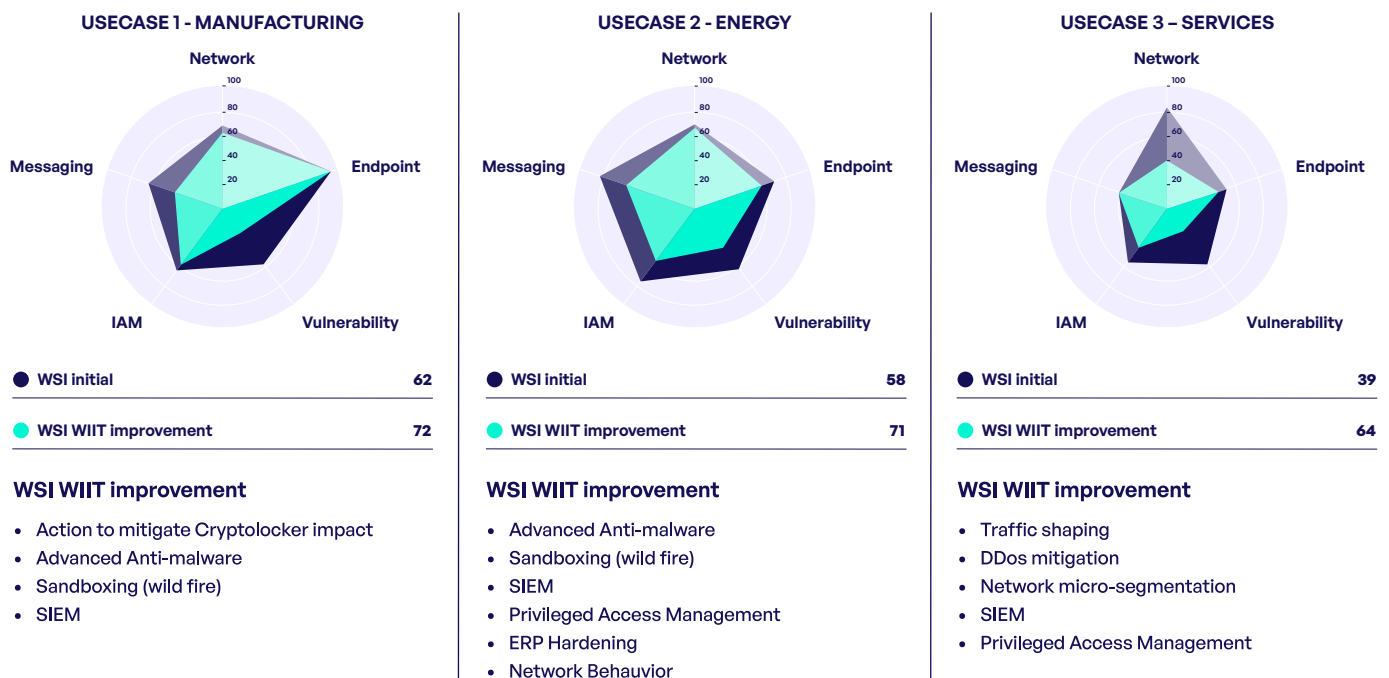
EVEN THE MANAGEMENT ACTIVITIES OF PLANT & INDUSTRIAL CYBERSECURITY ARE GRAFTED ONTO THE WIIT SECURITY INDEX, WHICH INCLUDES:



The charts present the example of three corporate clients from different sectors – manufacturing, energy and services – whose initial situation is represented by the dark blue line: **after applying the initiatives of the**

**WIIT technology framework, all three companies analysed saw a significant improvement in performance across all areas of cybersecurity**, represented by the turquoise line.

#### WIIT SECURITY UNIVERSE | TECHNOLOGY VIEW - WSI



## CERTIFIED RISK MANAGEMENT PARTNER

In cybersecurity, an efficient risk management structure makes it possible **to prevent, detect, analyse and manage**

**IT threats**, but also, at the same time, requires a significant use of resources to support overall operational risk management processes.

<p>Through its high value-added cloud projects, WIIT has gained <b>extensive experience in security-as-a-service</b> over the years.</p> <p>The <b>certifications</b> obtained by the Group ensure the reliability of services for customers of all sizes that wish to turn to recognised suppliers certified according to the highest international standards.</p>	<p><b>ISO 20000</b> IT Service Management</p>	<p><b>ISO 22301</b> Business Process Management</p>	<p><b>ISO 27001</b> Information Security Management</p>
	<p><b>ISAE 3402 SOC Type II</b> Quality Assurance on Controls</p>	<p><b>ISO 27017</b> Cloud Data Protection</p>	<p><b>ISO 27018</b> Personally Identifiable information</p>
	<p><b>GxP</b> Qualification for data resiliency in the Pharmaceutical industry</p>	<p><b>ISO 9001</b> Service management system requirements</p>	<p><b>ISO 27035-1</b> Information security incident management</p>

## UPTIME INSTITUTE TIER IV

Both the **data centres in Milan** (MIL1 and MIL2) have been **certified Tier IV Facilities by the Uptime Institute**, one of the most authoritative IT security certification bodies in the United States, guaranteeing the highest quality standards and maximum reliability in reacting to various types of faults, thanks to the redundancy of components and systems within the Group's infrastructures.

In 2023 WIIT also completed **construction of a data centre in Düsseldorf, Germany**, which is already **Tier IV Design certified** and will be officially inaugurated in early 2024.

The infrastructure is expected to receive a **Tier IV Facility** certificate later this year, making it the first data centre in Germany with this level of certification.

The construction of new infrastructure outside Italy meeting such security standards will make it possible for WIIT to set up the **first cross-country Tier IV coverage within the European Union** – the highest guarantee of business continuity for customers against all forms of disruption.

Obtaining Tier IV certification for data centres is not only of strategic importance for data resilience and the market, but also a key pillar of WIIT's ESG Plan. In fact, **the Group has set itself the ambitious goal of 1,500 kW consumed in Tier IV-certified infrastructure of the total kW attributable to the**

**Group's data centres by 2030**. In 2023 WIIT reached a total of **788 kW** of certified Tier IV Facilities.

## GXP CERTIFICATION

GxP is an acronym that stands for "Good x Practice" where "x" represents a variable that can be replaced with various initials to indicate **specific regulatory and quality requirements for regulated sectors** (e.g. Good Manufacturing Practice – GMP, Good Clinical Practice – GCP or Good Laboratory Practice – GLP). These practices regulate various areas, including the IT infrastructure involved in the product life cycle.

In 2021 **WIIT set up a dedicated area at its data centre in compliance with GxP requirements**, specifically designed to host data from pharmaceutical sector customers. The environments were qualified through activities not limited to technical aspects, but also including the preparation of supporting documentation, such as reports on the conduct of drug trials and the status and resilience of the infrastructure. These qualified environments are subject to periodic audits, including possible audits by the customers themselves. Once the configuration phase was completed, **the structure became fully operational in 2023** and began to host the first customers in the second half of the year.

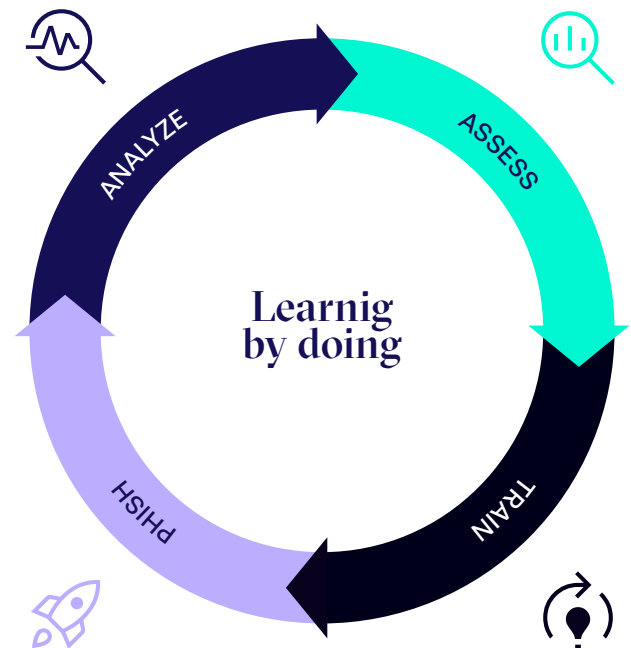
## SECURITY AWARENESS OF OUR PEOPLE

For WIIT, security and data protection are first and foremost a cultural issue. In its activities, the Group is thus committed to raising its own people's awareness of cybersecurity. **The long-term Security Awareness** plan for employees and contractors continued in 2023. This programme aims to provide all the necessary tools for dealing with cyber threats and attacks promptly and effectively.

Thanks to the support of an external partner, the project uses interactive training tools to enable **content to be used via mobile apps**, thus increasing the course utilisation rate. According to the results, specific solutions are identified to address any critical issues and needs for further investigation.

### WIIT IT SECURITY BULLETIN

Since 2021 the Group has been publishing the WIIT IT Security Bulletin: a **monthly newsletter to inform customers of trends and updates relating to the most widespread critical vulnerabilities**, to create continuous alignment on the topic and encourage an increasing focus from organisations that rely on WIIT's services.



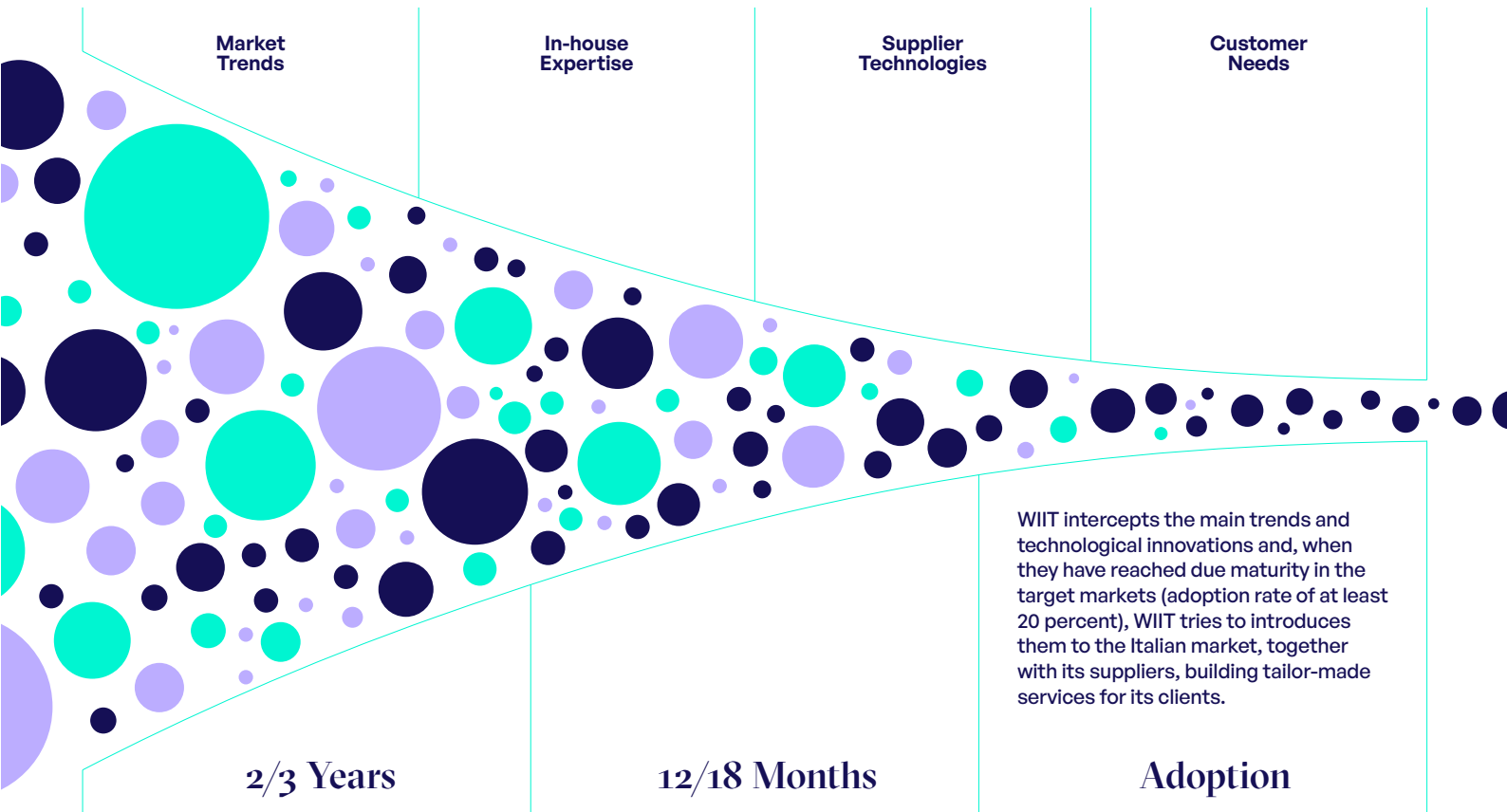
## Innovation for transformative models

[GRI 3-3]

**For WIIT, innovation is an essential tool for conducting its business.** Innovation means generating a positive impact on its business and those of its customers, assessing their current and future needs and proposing technological scenarios designed to meet market challenges. In order to better manage innovation processes, WIIT created the position of **Director of Innovation**, who reports directly to the Chief Operating Officer. The Director is tasked with managing the innovation process at Group companies and integrating innovative processes into the various business models.

The Group's approach to innovation includes the **ability to combine and adapt solutions already on the market to anticipate the needs of the companies WIIT work with**, integrating IT operations, hosted private, hybrid cloud and business continuity services.

**WIIT acts as a high added-value intermediary** that, based on mature solutions available on the market, skills acquired through M&A activity and, above all, stimuli from its most demanding customers, offers companies new technologies and tools for digitalisation and automation at reasonable, scalable costs.



## INNOVATION FUNNEL

### PARTICIPATION IN INDUSTRY EVENTS

Within the framework of the objectives outlined in its ESG Plan, WIIT has set itself the goal of **working with more than 100 organisations**, including corporate customers, suppliers, start-ups, institutions and academic organisations **on co-innovation initiatives**. Through its participation in the Digital 360 Awards and the proprietary Rising Strong formats, WIIT formed **three partnerships in 2023**, for a cumulative total of six.

### DIGITAL AWARDS 360 – ARTIFARM

The **Digital360 Awards** are an annual contest organised by Digital360 that recognises the best digital innovation projects by Italian companies: a point of contact between companies promoting digital transformation and decision-makers from major companies and government offices in Italy.



In 2023 WIIT won the special **“Sustainability” award** thanks to the **ArtIFARM (Artificial Intelligence in Farming) project** developed by the German company of the Boreus Group: an

innovative solution designed to **help agribusinesses face the challenge of climate change and the scarcity of natural resources**. Entered in the “Infrastructure Solutions” section of the contest, ArtIFARM is presented as a tool for the agriculture of tomorrow. The project includes digital, partially autonomous infrastructure based on data from IoT sensors in the field and open data. The system is also trained to perform universal tasks and to support future big data applications in agriculture and other industries.

ArtIFARM received support from **technology partners** (cloud providers, software houses and original equipment manufacturers – OEMs), **companies from the agricultural sector** (Rinderzucht Augustin KG, Agrargesellschaft Andershof Steinhagen and Heinrich Heitmüller) and **public bodies** such as the University and the Department of the Federal Ministry for Research and Education of the German region of Stralsund.

### WISHES

Since 2016 WISHES (“*Where Innovators SHare Experiences*”) has been a format organised by WIIT to share **reflections on specific cloud-related topics, chosen on the basis of**

**technology and market trends**, with colleagues, customers and partners.

The theme of WISHES 2023, in partnership with PureStorage and NetworkDigital 360, was “**BEYOND AI: EVOLVING INTELLIGENCE**”, which explored the impacts of artificial intelligence in the everyday business life, a topic at the heart of a debate that affects businesses as much as multiple aspects of people’s lives.

#### INNOVATION AT THE DISPOSAL OF THE COMMUNITY

As part of its ESG Plan 2030, WIIT decided to allocate **1% of its turnover to digital services for organisations in the non-**

**profit sector**, aware of the potentially enabling role of cloud innovation in the non-profit sector.

In line with the objective set, the agreement with **EMERGENCY** continued in 2023. Under this agreement, WIIT makes its assets available to host the non-profit organisation’s communication and fundraising services.



#### ESG PLAN: THE 2030 SUSTAINABILITY GOALS OF WIIT4INNOVATION

2030 target		2023		2025	2030
<b>Security Assessment</b>	<b>Security assessment (WSU) of 50 major customers</b>	Raising customer awareness of cybersecurity issues.	40%	50%	100%
<b>Fault-tolerant IT infrastructures</b>	<b>1,500 kW of the total kW of the Group’s IT infrastructure covered by Tier IV certification</b>	The construction of the first DC in Düsseldorf has been awarded Uptime Tier IV Facility certification	788 kW	1,000 kW	1,500 kW
<b>Co-innovation</b>	<b>More than 100 among companies, suppliers, start-ups, students, institutions and academics involved in co-innovation initiatives (e.g. hackathons or coding contests) to stimulate the search for innovative solutions in the field of cloud services</b>	Digital 360 Awards and two editions of Rising Strong	6	40	100
<b>Digitalisation of non-profits</b>	<b>Allocate WIIT services with a total contract value of up to 1% of turnover to non-profit organisations</b>	In 2023 WIIT continued to collaborate with non-profit organisations for their digital development.	0.2%	0.50%	1%



# WIIT 4Climate

## KEY TOPICS

Green and Efficient Energy Use  
Responsible Procurement  
E-Waste and Resource Management



## AN OVERVIEW

The world had its hottest year ever in 2023<sup>18</sup>. Achieving the targets for limiting temperature increases is becoming an increasingly remote possibility: today, the time available to keep the increase in global average temperatures to below the +1.5°C threshold is **just over five and a half years**<sup>19</sup>.

Within the Twin Transition framework, **cloud storage represents an essential means for the decarbonisation** of economic activities. In fact, the cloud will play a key role in reducing greenhouse gases, contributing to an estimated **15% reduction in global emissions**<sup>21</sup>, compared to an **energy consumption of 2%**<sup>22</sup> worldwide.

The IT sector faces the challenge of circularity; although e-waste is the fastest-growing category of solid waste worldwide, only a small fraction of it is currently recycled. **Europe** is one virtuous example, with an **electrical and electronic waste** recycling rate of **55%**, compared to a global average of about 17%.



66%

PROBABILITY THAT BETWEEN 2023 AND 2027 THE AVERAGE TEMPERATURE WILL EXCEED THE 1.5°C THRESHOLD<sup>20</sup>



- 88%

DECREASE IN ENERGY CONSUMPTION FOR COMPANIES ADOPTING CLOUD COMPUTING SOLUTIONS<sup>23</sup>



\$ 10 bln

ANNUAL VALUE OF RAW MATERIALS IN ELECTRONIC PRODUCTS DISPOSED OF AND NOT RECOVERED<sup>24</sup>

<sup>18</sup> Copernicus, 2023

<sup>19</sup> MCC, 2023

<sup>20</sup> World Meteorological Organization (WMO), 2023

<sup>21</sup> World Economic Forum, 2023

<sup>22</sup> Cloud Native Computing Foundation, 2022

<sup>23</sup> Mission Cloud Service, AWS, 2020

<sup>24</sup> UN Institute for Training and Research (UNITAR), 2023

# Green and efficient energy use

## ENERGY CONSUMPTION AND EMISSIONS

[GRI 3-3; GRI 302-1; GRI 302-3; GRI 305-1; GRI 305-2; GRI 305-4]

WIIT is committed to minimising the CO<sub>2</sub> emissions from its business activities. The Group has adopted responsible

energy consumption management. In 2023 WIIT consumed **37,445.1 Stdm<sup>3</sup> of natural gas (-98% vs. 2022), 30,530.6 l of petrol (-32% vs. 2022), 4,050,101.4 l diesel (+6993%<sup>25</sup> vs. 2022) and a total of 37,329,079.5 kWh of electricity (+5.9% vs. 2022), of which 95% from renewable sources.**

[GRI 302-1] ENERGY CONSUMPTION WITHIN THE ORGANIZATION<sup>26</sup>

Energy consumption						
	2023		2022		2021	
Consumption of non-renewable fuels	udm	GJ	Udm	GJ	udm	GJ
Methane (Std <sup>m</sup> 3) <sup>27</sup>	37,445.1	134.8	1,561,308.6	53,536.0	1,416,211.0	48,588.0
Petrol (l)	30,530.6	1,029.7	44,832.3	1,526.0	-	-
Diesel fuel (l)	4,050,101.4	154,495.5	57,102.9	2,172.0	27,382.0	1,046.0
Total purchased energy (kWh)	kWh	GJ	kWh	GJ	kWh	GJ
Consumption of electricity from renewable sources	35,380,774.5	127,370.7	27,901,269.4	100,445.0	25,693,452.0	92,496.0
Consumption of electricity from fossil fuels	1,747,585.0	6,291.3	7,264,937.2	26,154.0	63,371.0	228.0
Consumption for district heating	200,750.0	722.7	68,936.7	248.0	-	-
Consumption for district cooling	-	-	-	-	-	-
Consumption related to the purchase of steam	-	-	-	-	-	-

e. Total energy consumed	2023	2022	2021
	GJ	GJ	GJ
	291,208.1	184,081	142,382

The consumption levels result in an energy intensity of the parent company's activities of **74.84 MWh per petabyte** of data stored in its data centres.

[GRI 302-3] ENERGY INTENSITY<sup>28</sup>

Intensità energetica	2023	2022	2021
MWh/Petabyte	74.84	61.91	56.9

25 The increase in diesel consumption in 2023 compared to 2022 is due to the fact that in 2023 the Group supplemented its the diesel consumption of its vehicle fleet with diesel consumption from power generators.

26 The consumption of the WIIT AG and Codefit sites has not been accounted for since, as the sites are rented, the costs associated with them are included in the rent. Furthermore, paragraph d) energy sold, is not applicable for WIIT as the Company does not sell energy.

27 The reduction in methane consumption was caused by the cessation of cogenerator operations in Düsseldorf in July 2023

28 The energy intensity data concern only the Parent Company, as the petabyte estimates of the other Group companies adopt a different calculation methodology due to the use of convergent technology, instead of the SAN technology used by the Parent Company. With effect from the 2024 reporting year, WIIT is committed to reporting energy intensity data at Group level, including the consumption and storage of all companies. In addition, in support of the data provided in the table, it should be noted that:

- relative to 2021, back-end petabytes were considered in the denominator. From 2022 onwards, petabytes have been considered in front-end version, which is considered to be closer to the volume data used in respect of customers.
- the figure for 2022 was subject to a contingency effect related to a project to migrate backups to a different platform that required multiple storage locations containing the same data during the migration period with low power consumption. The denominator thus suffers from a double-counting effect, such that its value exceeds its actual value. Consequently, the energy intensity figure for 2022 is lower than the actual level, which would have been higher net of this effect.

Conversion factors	Value	Source
Methane (Natural gas) GJ/Sm <sup>3</sup>	0.034288	ITALIAN GREENHOUSE GAS INVENTORY 1990-2020 – NATIONAL INVENTORY REPORT 2023
Electricity GJ/KWh	0.0036	Constant
Diesel fuel GJ/l	0.0381	DEFRA 2023
Petrol GJ/l	0.0337	

The Parent Company currently procures its energy from Dolomiti Energia, a company that ensures a 100% renewable energy supply, offsetting the CO<sub>2</sub> produced by the gas consumed by customers, effectively making energy consumption a zero-emission service. WIIT S.p.A. has received “100% Clean Energy”

certification, a Guarantee of Origin<sup>29</sup> of all energy consumed that ensures that the energy comes from renewable sources. The Group’s total emissions in 2023 (scope 1 + scope 2 market-based) were **1,398.3 tCO<sub>2</sub>**, for an **emissions intensity of 0.20181 tCO<sub>2</sub>/Petabyte** (Parent Company only).

[GRI 305-1] DIRECT (SCOPE 1) GHG EMISSIONS AND [305-2] ENERGY INDIRECT (SCOPE 2) GHG EMISSIONS<sup>30</sup>

Emissioni del Gruppo in tonnellate di CO <sub>2</sub> e								
2023			2022			2021		
Scope 1	Scope 2		Scope 1	Scope 2		Scope 2	Scope 2	
	Location-based	Market-based		Location-based	Market-based		Location-based	Market-based
203.0	14,295.0	1,195.3	3,265.00	13,382.91	4,489.73	2,929.00	9,725.98	29.09

As part of the ESG Plan, WIIT has set the goal of **making 70% of its company car fleet hybrid/electric cars and reducing**

**the energy intensity in the parent company’s data centres by 50% by 2030**, i.e. the energy consumption for data storage.

[GRI 305-4] INTENSITY OF GREENHOUSE GAS (GHG) EMISSIONS<sup>31</sup>

Intensity of GHG emissions	2023	2022	2021
Tonnes CO <sub>2</sub> e/Petabyte	0.20181	0.00256	0.00244

Emission factors				
Scope 1				
Fuel	Indication	UM	Source	
Natural gas Germany	Emission factor	2.03839	kgCO <sub>2</sub> e/m <sup>3</sup>	UK Government (DEFRA) - GHG Conversion Factors for Company Reporting (2023)
Diesel Italy	Emission factor	3.150	kgCO <sub>2</sub> /t	ITALIAN GREENHOUSE GAS INVENTORY 1990-2020 - NATIONAL INVENTORY REPORT 2023

29 Guarantees of Origin (GO) are international certificates awarded to power plants that possess certain environmental sustainability characteristics. Established in 2009, they are now the main tool for ensuring the traceability of the energy produced and support the promotion and development of a voluntary market for clean energy produced from renewable sources.

30 Indirect (scope 2) greenhouse gas emissions, i.e. those resulting from the organisation’s electricity consumption, are calculated according to the GRI standard using two different methodologies. The market-based methodology considers emissions resulting from the company’s specific electricity supply choices. If the supply is 100% from renewable sources, the emissions generated will be zero. By contrast, the location-based methodology considers the emissions per kwh consumed generated by the national electricity mix, irrespective of the company’s specific choices regarding renewable procurement. Scope 2 market-based emissions are expressed in tonnes of CO<sub>2</sub>, as the source used does not report emission factors for gases other than CO<sub>2</sub>.

31 Emission intensity data concern only the Parent Company, as the petabyte estimates of the other Group companies are based on a different calculation methodology. With effect from the 2024 reporting year, WIIT is committed to reporting emissions intensity data at Group level, including the emissions and storage of all companies. In addition, in support of the data provided in the table, it should be noted that:

- relative to 2021, back-end petabytes were considered in the denominator. From 2022 onwards, petabytes have been considered in front-end version, which is considered to be closer to the volume data used in respect of customers.
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Emission factors				
Scope 1				
Fuel	Indication		UM	Source
Diesel Germany	Emission factor	2.5121	kgCO <sub>2</sub> e/l	UK Government (DEFRA) - GHG Conversion Factors for Company Reporting (2023)
Natural Gas Italy	Emission factor	0.002	kgCO <sub>2</sub> e/l	Min. Environment - Table of national standard parameters for greenhouse gas monitoring and reporting - 2023
Petrol Germany	Emission factor	2.097	kgCO <sub>2</sub> e/l	UK Government (DEFRA) - GHG Conversion Factors for Company Reporting (2023)
Scope 2 Market-based				
Country	Indication		UM	Source
Italy	Emission Factor from Residual Mix	457	gCO <sub>2</sub> /kWh	AIB - European Residual Mixes 2023
Germany	Emission Factor from Residual Mix	684	gCO <sub>2</sub> /kWh	
Scope 2 Location-based				
Country	Indication		UM	Source
Italy	Emission factor	308.9	gCO <sub>2</sub> /kWh	ISPRA - Atmospheric emission factors of greenhouse gases in the national electricity sector and in the main European Countries (2023)
Germany	Emission factor	393	gCO <sub>2</sub> /kWh	Terna international comparisons (2019)
Country	Indication		UM	Source
Germany	District heating emission factor	0.17960	kgCO <sub>2</sub> e/kWh	UK Government (DEFRA) - GHG Conversion Factors for Company Reporting (2023)

## WIIT GREEN BUILDING

In 2022 WIIT officially announced plans for a new headquarters in Milan, capable of hosting its constantly growing workforce.

The new building was designed to include a series of solutions focused on **reducing** and **monitoring energy consumption**, in accordance with the guidelines of **LEED** (Leadership in Energy and Environmental Design) **Certification**, a global award that assesses the environmental sustainability of projects in the building sector.

The goal is to minimise the negative impact on the environment by promoting the responsible use of natural resources, energy efficiency, waste management and internal environmental quality. Specific industry requirements must be met to obtain LEED certification. Developed by the U.S. Green Building Council (USGBC), the system is based on awarding credits for each requirement. The sum of these credits

constitutes the four levels of certification: basic, silver, gold and platinum. WIIT is planning its new green building with the goal of achieving gold certification in 2024.

## GLOBAL ACCESS: ROOTS4RACKS

Since 2022 Global Access has taken part in EMC's Rack4Roots project, an initiative that promotes the planting of **one tree per year for every rack in operation**.

In 2022 and 2023, **51,761 trees** were planted on a forest area of 258,805 square metres, helping to offset 517.61 tonnes of CO<sub>2</sub> emissions a year.

# E-waste and resource management

[GRI 3-3; GRI 306-3; GRI 306-4; GRI 306-5]

As part of its environmental policy, WIIT is committed to responsible waste management. Indeed, at a time when technological innovation is advancing rapidly, the cloud computing sector has a significant role to play in the production of electronic waste.

Commonly known as e-waste, it derives from the **rapid obsolescence of hardware, fuelled in part by the constant evolution of available technologies.**

WIIT has set itself the goal of **allocating 80% of replaced technology materials to colleges, academic institutions and social institutions by 2030.**

In 2023 WIIT allocated 6.84% of its assets to replacement, while 22.63% was donated, demonstrating not only its commitment to promoting asset circularity but also to supporting local communities and institutions by sharing technology assets.

## NEW LIFE FOR ASSETS

The recent relocation and refurbishment of the Vicenza office served as an opportunity to demonstrate a commitment to responsible disposal of instruments. **Furniture and some electronic equipment from the previous location were donated to six different associations, kindergartens and parishes** in support of the local community. Specifically, **22 monitors, mice and keyboards** were donated in support of the ESG Plan 2030 “Second Life Asset” project.

In total WIIT generated almost **25,000 kg of waste** in 2023, of which **less than 5% could be classified as hazardous**. Waste is 50% recovered from disposal and recycled.

[306-3] WASTE GENERATED<sup>32</sup>

	2023
<b>Waste produced (t)</b>	<b>24.89</b>
Of which hazardous (t)	1.03
Of which non-hazardous waste (t)	23.86

[306-4] WASTE DIVERTED FROM DISPOSAL AND [306-5] WASTE DIRECTED TO DISPOSAL

	2023	
Weight of waste (t)	Bound for disposal (t)	Not bound for disposal (t)
<b>a. Total weight of waste</b>	12.51	12.38
b. Of which hazardous	-	1.03
i. prepared for re-use	-	-
ii. recycled	-	1.03
<b>c. Of which non-hazardous</b>	12.51	11.35
i. prepared for re-use	12.51	-
ii. recycled	-	11.35

<sup>32</sup> Waste data considers waste generated by the data centres and does not include waste from the WIIT office locations.

# Responsible procurement

[GRI 3-3; GRI 204-1]

In 2022 WIIT adopted an **ESG Procurement Policy**, which introduces a set of environmental, social and governance criteria to be integrated into supplier selection, management and monitoring processes. Also drawing on this Policy, WIIT aims to establish partnerships with its supply chain based on a common commitment to never neglect the potential impacts generated by economic activities on the environment and people. In order to maintain a **high degree of control over the quality of processes and services**, the Group's business

model envisages limited recourse to third parties for the performance of its core activities and the provision of services to customers. Overall, WIIT providers can be grouped into four categories: network and connectivity service providers, hardware and software providers, specialised service providers and electricity providers.

**Overall, in 2023 WIIT S.p.A. spent over €34 mln of its procurement budget – more than 90% – on suppliers based in Italy.**

[204-1] PROPORTION SPENT ON LOCAL SUPPLIERS<sup>33</sup>

a. Expenditure on local suppliers (€)	2023		2022		2021	
	Expenditure on suppliers	Expenditure on local suppliers	Expenditure on suppliers	Expenditure on local suppliers	Expenditure on suppliers	Expenditure on local suppliers
WIIT	37,846,013	34,231,483	23,364,844	22,053,448	18,501,933	18,170,580

Expenditure by total supplier category	2023		2022		2021	
Expenditure category by suppliers	Total €	% of total	Total €	% of total	Total €	% of total
Services	10,522,272	28%	10,763,302	28%	7,625,583	20%
Goods	27,323,741	72%	12,601,542	33%	10,876,350	29%

During the construction of the WIIT Green Building, **the Group undertook to select suppliers on the basis of compliance with specific environmental standards**

(e.g. **LEED certification**). This includes not only the supply of eco-friendly materials, but also the management of construction site waste.

ESG PLAN: WIIT4CLIMATE'S 2030 SUSTAINABILITY GOALS

2030 target		2023		2025	2030
<b>Energy intensity<sup>34</sup></b>	50% reduction in energy consumption for data storage in the data centres of the Parent Company compared to 2023	WIIT S.p.A. consumes 74.84 MWh per petabyte of data stored in its data centres.	<b>+21%</b>	-20%	-50%
<b>Green energy towards 0 emissions</b>	100% of purchased electricity produced from renewable sources to reduce the Group's indirect emissions to zero (scope 2)	Out of 37,313,257.5 kWh of purchased energy, 35,364,922.5 kWh is generated from renewable sources	<b>95%</b>	70%	100%
<b>Green corporate fleet</b>	70% of the company car fleet consists of hybrid/ electric cars	In 2023, of 109 company cars, 55 were hybrids	<b>50%</b>	30%	70%
<b>Second life of IT assets</b>	80% of replacement technology materials for high schools and academic and social institutions	In 2023 WIIT allocated 6.84% of its assets to replacement upon expiry and 22.63% to donation	<b>29.47%</b>	25%	80%

<sup>33</sup> The figures for supplier expenditures only include the Italian Parent Company

<sup>34</sup> For the energy intensity indicator target, it was deemed appropriate to consider petabytes in the front-end version as opposed to the back-end version (a measure that is deemed to be closer to the volume data used in relation to customers). For this reason, the target baseline was re-set to the 2023 value. However, in the interest of a better understanding of this metric, the change in the figure between 2022 and 2023 is shown. The 2022 figure suffers from the contingent effect of the backup migration project, which temporarily increased the values of the petabytes managed against a negligible increase in the energy used. Furthermore, the targets of -20% and -50% for 2025 and 2030, respectively, are confirmed in line with the company's strategy, which, based on market analyses, awaits the technological innovation needed to make them potentially achievable.



# WIIT 4People

## KEY TOPICS

Talent Attraction and Growth  
People Care and Work Culture  
People Training and Reskilling

## AN OVERVIEW

Technological innovation and digitalisation processes are fuelling the phenomenon of skill and talent shortages – one of the main challenges faced by companies in recent years. Overall, **87% of companies say they have problems obtaining the talent they need or at least perceive it as a risk factor in the short-to-medium term**<sup>35</sup>.

Developing a clear corporate culture based on shared principles and vision is a key factor in increasing employee satisfaction and attracting the attention of talented people in search of opportunities. **Of those seeking new jobs in Europe, 63% say they give more consideration to the culture of the company than to the expected salary for the position**<sup>37</sup>.

Upskilling and reskilling are a priority for companies. In EU countries, **57% of companies have difficulty attracting the people needed for ICT specialist roles**. It has been estimated that companies in Europe will be seeking 20 million ICT specialists by 2030, but given current trends this target will be hard to achieve<sup>39</sup>.



95%

OF IT-DECISION MAKERS (ITDM) BELIEVE THAT THEIR TEAM HAS BEEN NEGATIVELY IMPACTED BY THE CLOUD-SKILLS GAP<sup>36</sup>



90%

OF PEOPLE WHO RATE THEIR COMPANY CULTURE AS BAD THINK ABOUT QUITTING THEIR JOB<sup>38</sup>



70%

OF WORKERS SAY THEY ARE READY TO DIVERSIFY THEIR SKILL<sup>40</sup>

35 McKinsey, The skillful corporation, 2023

36 One, 2023 Cloud Skills Report, 2023

37 Global Talent Trends, LinkedIn, 2023

38 SHRM, How to Create a Strong Culture, 2022

39 Financial Times, Supporting the EU to bridge the digital skills gap, 2023

40 Digital 360, Future of Work, 2023



# People care and work culture

[GRI 2-7; GRI 2-8; GRI 2-30; GRI 405-1]

WIIT recognises that successful results are inextricably linked to the development of its people. The Group is therefore committed to implementing personnel management policies based on respect for principles that include moral integrity, safeguarding individual dignity, combating all forms of discrimination and promoting the development and professional growth of workers.

As at 31 December 2023, WIIT employed a total of **603 people**, **94% of whom were on permanent contracts** and **90.4% on full-time contracts**.

Where applicable, **100% of employees are covered by a collective agreement<sup>41</sup>**. In addition, **the Group did not make use of temporary staff in 2023**.

[GRI 2-7] EMPLOYEES

b. Employees by contract, gender and region		2023										
Number of individuals / FTEs	Italy			Germany			Poland			WIIT Group		
	Women	Men	Total	Women	Men	Total	Women	Men	Total	Women	Men	Total
Number of permanent employees	31	197	228	47	282	329	0	10	10	78	489	567
Number of fixed-term employees	0	0	0	7	29	36	0	0	0	7	29	36
<b>Total</b>	<b>31</b>	<b>197</b>	<b>228</b>	<b>54</b>	<b>311</b>	<b>365</b>	<b>0</b>	<b>10</b>	<b>10</b>	<b>85</b>	<b>518</b>	<b>603</b>

b. Employees by contract, gender and region		2023										
Number of individuals / FTEs	Italy			Germany			Poland			WIIT Group		
	Women	Men	Total	Women	Men	Total	Women	Men	Total	Women	Men	Total
Number of full-time employees	24	194	218	43	274	317	0	10	10	67	478	545
Number of part-time employees	7	3	10	11	37	48	0	0	0	18	40	58
<b>Total</b>	<b>31</b>	<b>197</b>	<b>228</b>	<b>54</b>	<b>311</b>	<b>365</b>	<b>0</b>	<b>10</b>	<b>10</b>	<b>85</b>	<b>518</b>	<b>603</b>

b. Employees by contract, gender and region		2022										
Number of individuals / FTEs	Italy			Germany			Poland			WIIT Group		
	Women	Men	Total	Women	Men	Total	Women	Men	Total	Women	Men	Total
Number of permanent employees	33	185	218	35	247	282	1	10	11	69	442	511
Number of fixed-term employees	0	1	1	8	53	61	0	0	0	8	54	62
<b>Total</b>	<b>33</b>	<b>186</b>	<b>219</b>	<b>43</b>	<b>300</b>	<b>343</b>	<b>1</b>	<b>10</b>	<b>11</b>	<b>77</b>	<b>496</b>	<b>573</b>

b. Employees by contract, gender and region		2022										
Number of individuals / FTEs	Italy			Germany			Poland			WIIT Group		
	Women	Men	Total	Women	Men	Total	Women	Men	Total	Women	Men	Total
Number of full-time employees	27	182	209	32	265	297	0	9	9	59	456	515
Number of part-time employees	6	4	10	11	35	46	1	1	2	18	40	58
<b>Total</b>	<b>33</b>	<b>186</b>	<b>219</b>	<b>43</b>	<b>300</b>	<b>343</b>	<b>1</b>	<b>10</b>	<b>11</b>	<b>77</b>	<b>496</b>	<b>573</b>

<sup>41</sup> In Germany, there is no national collective agreement in the ICT sector, only company-specific collective agreements or individual employment contracts. The German companies make use of the latter.

b. Employees by contract, gender and region 2021 <sup>42</sup>												
Number of individuals / FTEs	Italy			Germany			Albania			WIIT Group		
	Women	Men	Total	Women	Men	Total	Women	Men	Total	Women	Men	Total
Number of permanent employees	29	170	199	7	76	83	12	7	19	48	253	301
Number of fixed-term employees	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>29</b>	<b>170</b>	<b>199</b>	<b>7</b>	<b>76</b>	<b>83</b>	<b>12</b>	<b>7</b>	<b>19</b>	<b>48</b>	<b>253</b>	<b>301</b>

b. Employees by contract, gender and region 2021 <sup>43</sup>												
Number of individuals / FTEs	Italy			Germany			Albania			WIIT Group		
	Women	Men	Total	Women	Men	Total	Women	Men	Total	Women	Men	Total
Number of full-time employees	23	167	190	6	64	70	8	6	14	37	237	274
Number of part-time employees	6	3	9	1	12	13	4	1	5	11	16	27
<b>Total</b>	<b>29</b>	<b>170</b>	<b>199</b>	<b>7</b>	<b>76</b>	<b>83</b>	<b>12</b>	<b>7</b>	<b>19</b>	<b>48</b>	<b>253</b>	<b>301</b>

In line with the previous two years, **86% of employees in 2023 were men**, and the majority (**57%**) were aged 30 to 50.

[GRI 405-1] DIVERSITY AMONG EMPLOYEES

Information	2023		2022		2021	
	Men	Women	Men	Women	Men	Women
Executives	95%	5%	89%	11%	86%	14%
Middle managers	86%	14%	84%	16%	86%	14%
White-collar	86%	14%	87%	13%	84%	16%
<b>Total employees</b>	<b>86%</b>	<b>14%</b>	<b>87%</b>	<b>13%</b>	<b>84%</b>	<b>16%</b>

Information	2023			2022			2021		
	< 30 years	30-50 years	> 50 years	< 30 years	30-50 years	> 50 years	< 30 years	30-50 years	> 50 years
Executives	0%	68%	32%	0%	63%	37%	0%	86%	14%
Middle managers	5%	69%	26%	2%	78%	20%	0%	75%	25%
White-collar	34%	55%	11%	34%	53%	14%	33%	56%	11%
<b>Total employees</b>	<b>29%</b>	<b>57%</b>	<b>13%</b>	<b>30%</b>	<b>55%</b>	<b>15%</b>	<b>28%</b>	<b>56%</b>	<b>13%</b>

## ONE WIIT CULTURE

**OneWIIT Culture** represents the consolidation of the WIIT Corporate Identity at Group level. **Integration, collaboration, trust, talent development and commitment are the principles that guide WIIT's People initiatives**, creating a psychologically safe environment in which everyone can grow professionally, in line with the Group's distinctive values. The process of consolidating OneWIIT began with the Italian companies and was then **extended to the Group's foreign companies** through various engagement initiatives.

## WIIT4FUTURE

The **continued integration** of Group companies is one of the strategic priorities of the HR function, especially in light of the Group's exponential growth. To best meet this challenge, WIIT4Future was set up in 2021. **This HR framework supports corporate growth through sound people management**, with increasingly uniform people management policies.

In this context, during 2023 WIIT introduced several **initiatives aimed at enhancing specific areas of the**

42 See GRI 2-4

43 See GRI 2-4

company, promoting collaboration, competence development and strengthening corporate cohesion.

- **Supervisory Body:** on a quarterly basis, the first lines of the Italian and German companies meet to discuss **strategic issues** and align corporate priorities;
- **Operations Committee:** consisting of 27 project managers from Italy and Germany, the committee operates according to a rolling development programme with the aim of **consolidating the cross-functional knowledge of the company's project managers** and improving communication between them. In 2023 the Committee met three times to present the achievements of the various projects, discuss current objectives and outline future goals;
- **Sales Meetings:** in order to pool and leverage the different experiences of the Italian and German sales teams, WIIT organises annual meetings intended to **improve the knowledge and performance of both** by facilitating the exchange of information and best practices. The Sales Teams in Italy and Germany got together for a two-day workshop in Milan for the first time in 2023. The gathering was an opportunity to outline a common strategy, share and learn best practices and consolidate the sense of belonging to the professional family;
- **Regular meetings of company branches:** in the spirit of OneWIIT Culture, to **create a cohesive corporate group** WIIT organised periodic meetings between its teams and business units. These structured moments underscore the importance of all WIIT branches and those who work at them, and foster mutual acquaintance, particularly by encouraging the participation of colleagues from other branches. In 2023 a two-day meeting was held in Cagliari with the first lines of the various teams, at which they shared objectives and promoted team building, thus helping to strengthen the corporate aspect of the organisation. This event served as an opportunity for the personal and professional growth of **40 business managers**.



#### BEWIIT

The project was made possible by the internal BeWIIT call for **proposals for social, sporting and recreational activities**.

BeWIIT is a programme designed to specifically address the

engagement and well-being needs of people within the company.

Numerous initiatives were selected and supported in 2023, resulting in a full-fledged **event calendar**:

- **Dialogue in the Dark (Inclusion):** guided through a pathway in the dark, accompanied by blind or visually impaired guides, participants explored their non-visual senses

at the Institute of the Blind in Milan, putting their adaptive abilities to the test;

- **Treasure Hunt (Enhancing Artistic and Historical Heritage):** a day among colleagues that combines a visit to a historical city, such as Venice with a treasure hunt, not only to promote team building, but also to explore the city's artistic and historical heritage in a novel way.
- **Orienteering (Talent Development):** teams of colleagues from various company functions participated in an orienteering activity to strengthen team spirit but also to train communication and decision-making skills.

The first edition of BeWIIT saw the **active participation of more than half of WIIT's people in Italy** from all the company's offices and functions, thus creating a unique opportunity for people to meet and discuss topics and passions that extend beyond the work sphere.

#### GECKO: COMMUNITY SUPPORT

On the occasion of GECKO's 33rd birthday celebration, the company decided to **financially support the Rostock fishermen's association. Fischkutter Verein** is committed to supporting disadvantaged children and young people, often from families in social adversity. The association not only provides hot meals, but also creates safe spaces and meaningful activities to give children a better future.

#### WELLNESS AT WIIT

[GRI 401-3]

WIIT adopts a **total reward** approach to HR, in which the priorities are employee well-being and satisfaction. The Group is committed to ensuring all aspects of the working experience and, to do so, it promotes **flexible working**, offers **corporate welfare programmes**, invests in employees' **soft skills** and offers **compensation packages** in addition to traditional fixed or variable remuneration. The company also invests in people's **engagement**, creating a working environment in which they feel valued and motivated, improving employee satisfaction, resulting in a long-term increase in productivity.

To reinforce this orientation, over the years WIIT adopted a series of new **HR Procedures and Regulations** to formalise a comprehensive approach to wellbeing and work towards uniformity of HR practices across the Group. Specifically, the following were introduced:

- **Welfare Plan Regulations**, which set out the rules and methods of operation of the services and benefits that WIIT makes available to the employees targeted by the

Plan through a dedicated platform designed to increase purchasing power and improve work-life balance. The Regulations set out the conditions for access to the services, how they can be used, requirements and restrictions;

- **Smart Working Regulations**, which describe the conditions for the use of “flexible” or “remote” working arrangements in terms of timing and location. Individuals may work according to a flexible organisational model that allows personal needs and work commitments to be reconciled more effectively.
- **Personnel Selection and Induction Procedure**, which is designed to set out the responsibilities of the actors involved in the process of recruiting new talent, to enable the control and supervision of activities, and to oversee compliance with the prevention and control protocols, in order to prevent the offences provided for by Legislative Decree No. 231/2001 and Law No. 262/2005;
- **Personnel training and development procedure**, the goal of which is to lay down the minimum competencies for each organisational role, to analyse the gaps between the existing level of competencies and the expected level, and finally to determine the specific training processes for the gaps detected, by drawing up an annual Training Plan;

- **Compensation & Benefit Procedure**, which provides the set of general principles and basic rules to be followed when drafting Remuneration Policies, which must be prepared in line with the Company’s vision and strategy and in compliance with current regulations;
- **Personnel Administration Procedure**, which defines the process that governs how WIIT begins work and the procedures to be followed for the proper management of employees and contractors. The purpose of the document is to describe the management of personnel records, the procedures for the correct claiming of expenses, the rules governing the expenses incurred by employees and how they are reimbursed, the authorisation of overtime work, the processing pay slips and the procedure for termination of employment.

WIIT recognises the importance of reconciling work and family life to ensure the well-being of its employees and foster a healthy, productive working environment. The company therefore offers *parental leave* policies that allow employees to balance their work and family responsibilities, thus promoting work-life balance. In 2023 **nine employees took maternity/paternity leave** and eight of them returned to work within 12 months of the birth<sup>44</sup>.

44 The data refer to the Italian parent company only.

# People training and reskilling

[GRI 3-3; GRI 404-1; GRI 404-2]

WIIT’s mantra *“Humans in a digital world”* reflects an awareness of the importance of developing soft skills, such as communication, empathy and critical thinking, even in an area of high technological innovation such as cloud computing.

Among its upskilling and reskilling initiatives, WIIT attaches particular importance to **security awareness** and **IT best practices**, including specific courses on technologies and systems specific to the services offered to customers. The investment in training also includes the spread of globally recognised best practices and methodologies. In this regard, Project Manager and Service Delivery Manager roles obtained **Prince2** and **ITIL certifications**.

Several professionals completed a certification course in GxP (Generic Good Practice) for IT and an update is already planned for 2024.

In 2023 WIIT improved the **personnel management skills**



of its middle managers, focusing on essential soft skills such as listening, communication, feedback management and negotiation. Finally, the Group is strengthening the **language skills of some corporate roles**, focusing efforts on English and German, to foster greater integration of activities between the sites in Italy and Germany. This commitment also extends to the younger generation (e.g. Gen Z) through the **Junior Paths, vertically oriented for the training of young new graduates**, to facilitate access to STEM workplaces and create a training environment focused on the development of the skills needed for the cloud computing sector. With a dedicated structure and personalised attention, WIIT acts as a guiding partner for talented young people, providing them with the resources and skills they need to meet the challenges of an ever-changing industry. At a group centred on new technologies, it is in fact essential to invest in both soft and hard skills, thus enabling the **training of transversal competences**.

In 2023 WIIT provided an average of **12.4 hours of training per employee**, a decrease on the previous year.

[404-1] AVERAGE HOURS OF TRAINING PER YEAR PER EMPLOYEE<sup>45</sup>

Information	2023			2022		
	Men	Women	Total	Men	Women	Total
Hours of training	6,342.80	1,122.38	7,464	13,232	3,456	16,688
Employees	518	85	603	496	77	573
Average hours provided	12.24	13.20	12.4	26.7	44.9	29.1

Information	2023				2022			
	Executives	Middle managers	White-collars	Total	Executives	Middle managers	White-collars	Total
Hours of training	565	1,213	5,686	7,464	620	897	15,171	16,688
Employees	19	80	504	603	49	148	376	573
Average hours provided	29.7	15.2	11.3	12.4	12.7	6.1	40.3	29.1

45 The comparison is only over the two-year period as the calculation of the indicator was changed with effect from 2022.

# Talent attraction and retention

[GRI 3-3; GRI 401-1; GRI 405-2]

For a Group that has innovation at the core of its business model, **talent attraction and retention are a crucial challenge.**

Constantly evolving market demands and the increasing

complexity of the required skills make it more and more difficult to find highly qualified professionals. In 2023, there **140 employees were hired, with an incoming turnover rate of 23%.**

[GRI 401-1] NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER<sup>46</sup>

	2023						2022						2021					
	Man		Woman		Total		Man		Woman		Total		Man		Woman		Total	
	no.	%	no.	no.	%	no.	no.	%	no.	%	no.	%	no.	%	no.	%	no.	%
Hiring	117	23%	23	27%	140	23%	104	21%	17	22%	121	21%	55	18%	9	3%	64	21%
Terminations	101	19%	21	25%	122	20%	93	19%	16	21%	109	19%	13	4%	3	1%	16	5%

	2023								2022								2021							
	<30		30-50		>50		Total		<30		30-50		>50		Total		<30		30-50		>50		Total	
	no.	%	no.	%	no.	%	no.	%	no.	%	no.	%	no.	%	no.	%	no.	%	no.	%	no.	%	no.	%
Hiring	75	42%	62	18%	3	4%	140	23%	67	39%	45	14%	9	10%	121	21%	27	9%	36	12%	1	0%	64	21%
Terminations	55	31%	53	15%	14	18%	122	20%	29	17%	66	21%	14	16%	109	19%	9	3%	7	2%	0	0%	16	5%

	2023								2022								2021							
	Italy		Germany		Poland		Total		Italy		Germany		Poland		Total		Italy		Germany		Albania		Total	
	no.	%	no.	%	no.	%	no.	%	no.	%	no.	%	no.	%	no.	%	no.	%	no.	%	no.	%	no.	%
Hiring	35	15%	102	28%	3	30%	140	23%	37	17%	82	24%	2	18%	121	21%	40	13%	17	6%	7	2%	64	21%
Terminations	28	12%	91	25%	3	30%	122	20%	60	27%	46	13%	3	27%	109	19%	8	3%	8	3%	0	0%	16	5%

<sup>46</sup> The delta of two people that can be seen when calculating the total turnover between 2023 and 2022 is due to a refinement of the methodology for calculating the headcount compared to 2022.

In 2023 the figures for the ratio of **base salary of women to that of men** was 90% for executives, rising to 92% for middle managers and to 94% for white-collar workers.

[GRI 405-2] RATIO OF BASE SALARY AND COMPENSATION FOR WOMEN TO MEN<sup>47</sup>

Ratio of gross annual pay of women/men	2023	2022
Executives	90%	81%
Middle managers	92%	74%
White-collars	94%	96%

## PARTNERSHIPS WITH SCHOOLS TO INCREASE ATTRACTION

WIIT invests in various initiatives to get in touch with youth culture, understand how it is changing and attract talent entering the workforce.

### ITIS RIZZOLI

In 2023 the partnership with **Istituto Tecnico Superiore (ITS) Rizzoli in Milan** continued, contributing to the entry of trainees and apprenticeship contracts for advanced training, research and development.



### ITIS FREUD

In line with its stated intentions in 2022, WIIT signed a **partnership with Istituto Freud in Milan (ITIS)**, providing significant support in job orientation for fourth and fifth year secondary school students.



This collaboration materialised with the **invitation of two ITIS classes to WIIT's Data Centres**, giving the young students the opportunity to gain first-hand experience in the professional world. In 2024 the intention is to activate three work-study programmes.

## REFERRAL PROGRAMME

In addition to external initiatives, WIIT leverages its own people to bring new talent onto the team. Confirming team spirit, entrepreneurial spirit and positive word-of-mouth, in 2023 the **Referral Programme** generated internal referrals of **17 candidates, nine of whom were hired**, contributing approximately **25%** of the Group's total hires in 2023.

### MYLOC: ORIENTATION PROGRAMMES

In 2023 Myloc organised an **orientation day** with the aim of providing students from a number of institutes in Düsseldorf an overview of the various professional fields available in WIIT's operations. To date, almost 40 interested students have visited myLoc managed IT AG in Gatherhof, and in addition to numerous questions about the type of profession carried out at myLoc, the students got an insight into the daily life of the Group's trainees.

### GECKO: SUPPORTING YOUNG TALENT

Deutschlandstipendium is a **programme that offers talented students throughout Germany a monthly scholarship** lasting at least two semesters. In 2023 GECKO added a scholarship winner to its staff, giving them the opportunity to fully concentrate on the curriculum without having financial worries on the side.

<sup>47</sup> The difference between the 2022 GRI 405-2 data reported in this document and that reported in the 2022 Sustainability Report is due to a refinement of the calculation methodology. In addition, the comparison is only over the two-year period, as the calculation of the indicator has been changed from 2022 onwards.

## ESG PLAN: WIIT4PEOPLE'S 2030 SUSTAINABILITY GOALS

2030 target		2023	2025	2030	
<b>Upskilling and Reskilling</b>	100 people who participated in a multi-year mini-master's degree course organised by WIIT Academy aimed at upskilling and reskilling in technical and managerial fields	During 2023 mini-master courses were held in Communication and Negotiation, Methodology in PM and Service Management	41	30	100
<b>Knowledge Intensity</b>	20% of technical personnel obtain at least one technical-specialist certification each year (ITIL, PMP, SAP, Microsoft, etc.)	By 2023, 20% of technical personnel have earned at least one technical-speciality certification	20%	15%	20%
<b>ESG co-creation</b>	Implementation of at least 1 ESG project per year proposed by employees and funded by the Group	Two social initiatives were launched in 2023: BeWIIT team building events and sponsorships	4	4	10
<b>Job Path</b>	100% of the employees of the Group's Companies on a job path for internal growth after 24 months from acquisition	The Job Path is extended to the 91 employees of WIIT Italia and the 17 employees of MyLoc.	17.4%	75%	100%



# Appendix

# Methodological Note

[GRI 2-3; GRI 2-6; GRI 3-1; GRI 3-2]

This document has been prepared in accordance with **Articles 3 and 4 of Legislative Decree No. 254/2016**, which transposed European Directive 2014/95/EU on the reporting of non-financial information, with the aim of ensuring an understanding of the company's business, performance, results and related environmental, economic and social impacts.

**The reporting period taken into account refers to the fiscal year 2023 (1 January 2023 – 31 December 2023).** Where available, a comparison is provided with key figures from the previous two years – 2022 and 2021 – in order to provide a vision of the Group's performance over time. In addition, in accordance with the requirements of Article 2, paragraph 2 of the Decree, **the reporting scope coincides with that of the Group's 2023 Consolidated Financial Statements.**

In this regard, compared to the 2022 reporting scope, an agreement was signed in January 2023 for the acquisition of a 100% interest in Global Access Internet Services GmbH ("GLOBAL") by WIIT's German subsidiary, myLoc managed IT AG ("myLoc"). Due to this update, the companies within the reporting scope are: WIIT S.p.A., myLoc Managed IT AG, WIIT AG, Gecko mbH, Boreus GmbH, Lansol GmbH, Codefit Sp. z o.o and Global Access Internet Services GmbH.

The document has been prepared with reference to the GRI Sustainability Reporting Standards 2021. **The document contains the Disclosure in accordance with the obligations arising from the European taxonomy for sustainable activities Regulation (Regulation EU 2020/852).**

The document was built around **ten material topics, i.e. those for which WIIT generates the most significant environmental, social, human rights, and economic impacts.** These same topics were identified in **2023 with the update of the materiality analysis**, verifying their significance according to their related environmental, economic and social impacts.

**The Consolidate non-financial statement is also subject to limited assurance engagement according to the criteria set forth in ISAE 3000 Revised by Deloitte & Touche S.p.A.** The limited review of this NFS carried out by the auditing firm Deloitte & Touche S.p.A. does not extend to the disclosure required by the EU Taxonomy regulations (EU Regulation 2020/852 and the related Delegated Regulations). On this subject, please refer to the section on "The European Taxonomy".

The information and data reported in the NFS was collected in collaboration with all WIIT functions, each for the activities within its purview, constituting a timely, exhaustive flow of information that ensured the robustness of the reporting

model at the Group level, under the coordination and supervision of the **Operations** function.

For any further information, please contact us at the e-mail address: [esg@wiit.cloud](mailto:esg@wiit.cloud).

## WIIT'S 10 MATERIAL TOPICS

### CYBERSECURITY AND DATA RESILIENCY

In a global context in which cyber attacks are on the rise, the adoption of cloud and cybersecurity solutions aligned to the most authoritative international standards makes it possible to prevent attacks that could damage data centres, compromising business continuity both internally and externally. It therefore becomes crucial for ICT companies to adopt decentralised server solutions and data storage redundancy to increase resilience.

### TALENT ATTRACTION AND GROWTH

For companies operating in a highly specialised sector such as ICT, engagement programmes must be implemented to increase the rate of talent attraction and retention, with the ultimate aim of improving the company's productivity and performance.

### GREEN AND EFFICIENT ENERGY USE

In order to better manage and reduce its environmental footprint, an energy-intensive company that manages data centres must commit to adopting systems for calculating and monitoring its direct and indirect emissions, while favouring the supply of electricity from renewable sources.

### PREMIUM CLOUD EXPERIENCE

The high competitiveness of the cloud sector means offering customers a high-quality, secure and tailor-made experience. This extends not only to ensuring a close relationship and constant support to customers throughout the process, but also to providing training services and innovative solutions to best meet their needs and maintain a higher level of satisfaction and trust.

## PEOPLE CARE AND WORK CULTURE

Encouraging a collaborative, people-centred work culture entails paying special attention to the well-being and happiness of employees, thus creating a working environment where everyone feels valued and supported. In addition, talent retention challenges require the creation of a robust benefits and corporate welfare system to ensure that employees' needs and desires are met, thus promoting a positive and sustainable working climate.

## RESPONSIBLE GOVERNANCE

For a constantly expanding company, adopting a governance model that is responsible and integrated with sustainability means having policies, processes and roles that ensure transparent, inclusive and compliant governance in all its activities, also in line with investors' expectations.

## INNOVATION FOR TRANSFORMATIVE MODELS

As technology is constantly evolving, ICT companies must strive to constantly innovate their portfolio of products and services to increase their attractiveness and competitiveness in a highly dynamic and competitive national and international market.

## PEOPLE TRAINING AND RESKILLING

The promotion of in-house training programmes and the spread of STEM disciplines enables ICT companies to obtain and attract highly specialised professional profiles, facilitating the achievement of corporate objectives.

## RESPONSIBLE PROCUREMENT

Regulatory developments in the ESG area are increasingly necessitating the adoption of supplier selection practices based on ethical and sustainable standards and responsible management of the entire supply chain. It is crucial to engage and train suppliers on ESG issues, promoting greater environmental, social and governance awareness and responsibility throughout the supply chain.

## E-WASTE AND RESOURCE MANAGEMENT

Adopting responsible resource management practices is of paramount importance for an IT company. This entails not only the proper management of materials, including refrigerants, but also the active promotion of recycling and reuse of electronic equipment. Within this framework, the donation of discarded equipment helps reduce environmental impact and promotes sustainable management of technological resources.

# GRI content index

<b>Declaration of use</b>	The WIIT Group has reported the information mentioned in this GRI content index for the period 1/1/2023 - 31/12/2023 with reference to the GRI Standards.
<b>GRI 1 used</b>	GRI 1 - Fundamental Principles - 2021 Version
<b>Relevant GRI sector standards</b>	Not applicable

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION			REF. NO. GRI SECTOR STANDARD
			REQUIREMENTS OMITTED	REASON	EXPLANATION	
<b>GENERAL INFORMATION</b>						
GRI 2 – Fundamental Principles – 2021 Version	2-1 Organisational details	§ EUROPEAN CLOUD SERVICES LEADER				
	2-2 Entities included in the organisation's sustainability reporting	§ EUROPEAN CLOUD SERVICES LEADER § METHODOLOGICAL NOTE				
	2-3 Reporting period, frequency and contact point	§ METHODOLOGICAL NOTE				
	2-4 Restatement of information	The difference between the 2022 GRI 405-2 data reported in this document and that reported in the 2022 Sustainability Report is due to a refinement of the calculation methodology.				
	2-5 External assurance	§ AUDITORS' REPORT				
	2-6 Activities, value chain and other business relationships	§ EUROPEAN CLOUD SERVICES LEADER § METHODOLOGICAL NOTE				
	2-7 Employees	§ PEOPLE CARE AND WORK CULTURE				
	2-8 Workers who are not employees	§ PEOPLE CARE AND WORK CULTURE				
	2-9 Governance structure and composition	§ BOARD OF DIRECTORS				
	2-10 Nomination and selection of the highest governance body	§ BOARD OF DIRECTORS				
	2-11 Chair of the highest governing body	§ BOARD OF DIRECTORS				
	2-12 Role of the highest governing body in impact management control	§ WIIT MATERIALITY UPDATE AND STAKEHOLDER ENGAGEMENT; § ESG GOVERNANCE				
	2-13 Delegation of responsibility for managing impacts	§ ESG GOVERNANCE				
	2-14 Role of the highest governance body in sustainability reporting	§ ESG GOVERNANCE				
	2-15 Conflicts of interest	§ MANAGEMENT OF CONFLICTS OF INTEREST				
	2-16 Communication of critical issues	§ MANAGEMENT OF CONFLICTS OF INTEREST				
	2-17 Collective knowledge of the highest governing body	§ BOARD OF DIRECTORS				

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION			REF. NO. GRI SECTOR STANDARD
			REQUIREMENTS OMITTED	REASON	EXPLANATION	
<b>GENERAL INFORMATION</b>						
GRI 2 – Fundamental Principles – 2021 Version	2-18 Evaluation of the performance of the highest governance body	The Board of Statutory Auditors is the control body of listed companies and is responsible for supervising the activities of the directors and checking that the management and administration of the company are carried out in accordance with the law and the articles of association.				
	2-19 Remuneration policies	§ REMUNERATION POLICY				
	2-20 Process to determine remuneration	§ REMUNERATION POLICY				
	2-22 Statement on sustainable development strategy	§ OPENING MESSAGE				
	2-23 Policy commitment	§ WIIT'S ESG STRATEGY				
	2-24 Embedding policy commitments	§ RESPONSIBLE GOVERNANCE § WIIT'S ESG STRATEGY				
	2-25 Processes to remediate negative impacts	§ ESG RISK MANAGEMENT				
	2-26 Mechanisms for seeking advice and raising concerns	§ RESPONSIBLE GOVERNANCE				
	2-27 Compliance with laws and regulations	§ MANAGEMENT OF CONFLICTS OF INTEREST				
	2-28 Membership of associations	WIIT is not a member of any industry associations.				
	2-29 Approach to stakeholder engagement	§ WIIT MATERIALITY UPDATE AND STAKEHOLDER ENGAGEMENT				
	2-30 Collective agreements	§ PEOPLE CARE AND WORK CULTURE				
<b>MATERIAL TOPICS</b>						
GRI 3 - Material topics - 2021 version	3-1 Process of determining material topics	§ METHODOLOGICAL NOTE				
	3-2 List of material topics	§ METHODOLOGICAL NOTE				

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION			REF. NO. GRI SECTOR STANDARD
			REQUIREMENTS OMITTED	REASON	EXPLANATION	
<b>CYBERSECURITY AND DATA RESILIENCY</b>						
GRI 3 - Material topics - 2021 version	3-3 Management of material topics	§ CYBERSECURITY AND DATA RESILIENCY				
GRI 418 - Customer Privacy	418-1 Substantiated complains concerning breaches of customer privacy and losses of customer data	§ CYBERSECURITY AND DATA RESILIENCY				
<b>TALENT ATTRACTION AND RETENTION</b>						
GRI 3 - Material topics - 2021 version	3-3 Management of material topics	§ TALENT ATTRACTION AND RETENTION				
GRI 401 - Employment	401-1 New employee hires and employee turnover	§ TALENT ATTRACTION AND RETENTION				
GRI 405 - Diversity and equal opportunity	405-2 Ratio of basic salary and remuneration of women to men	§ TALENT ATTRACTION AND RETENTION	Variable remuneration omitted		Availability of data	
<b>GREEN AND EFFICIENT ENERGY USE</b>						
GRI 3 - Material topics - 2021 version	3-3 Management of material topics	§ GREEN AND EFFICIENT ENERGY USE				
GRI 302 - Energy	302-1 Energy consumption within the organisation	§ GREEN AND EFFICIENT ENERGY USE				
	302-3 Energy intensity	§ GREEN AND EFFICIENT ENERGY USE				
GRI 305 - Emissions	305-1 Direct (Scope 1) GHG emissions	§ GREEN AND EFFICIENT ENERGY USE				
	305-2 Energy indirect (Scope 2) GHG emissions	§ GREEN AND EFFICIENT ENERGY USE				
	305-4 Energy intensity	§ GREEN AND EFFICIENT ENERGY USE				
<b>PREMIUM CLOUD EXPERIENCE</b>						
GRI 3 - Material topics - 2021 version	3-3 Management of material topics	§ PREMIUM CLOUD EXPERIENCE				
<b>PEOPLE CARE AND WORK CULTURE</b>						
GRI 3 - Material topics - 2021 version	3-3 Management of material topics	§ PEOPLE CARE AND WORK CULTURE				
GRI 401 - Employment	401-3 Parental leave	§ WELLNESS AT WIIT				
GRI 405 - Diversity and equal opportunity	405-1 Diversity of employees	§ PEOPLE CARE AND WORK CULTURE				

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION			REF. NO. GRI SECTOR STANDARD
			REQUIREMENTS OMITTED	REASON	EXPLANATION	
<b>RESPONSIBLE GOVERNANCE</b>						
GRI 3 - Material topics - 2021 version	3-3 Management of material topics	§ RESPONSIBLE GOVERNANCE				
GRI 201 – Economic Performance	201-1 Direct economic value generated and distributed	§ RESPONSIBLE GROWTH				
GRI 205 - Anti-corruption	205-3 Confirmed incidents of corruption and actions taken	§ MANAGEMENT OF CONFLICTS OF INTEREST				
GRI 206 - Anticompetitive Behaviour	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	§ MANAGEMENT OF CONFLICTS OF INTEREST				
GRI 405 - Diversity and equal opportunity	405-1 Diversity of governance bodies	§ BOARD OF DIRECTORS				
<b>INNOVATION FOR TRANSFORMATIVE MODELS</b>						
GRI 3 - Material topics - 2021 version	3-3 Management of material topics	§ INNOVATION FOR TRANSFORMATIVE MODELS				
GRI 203 - Indirect Economic Impacts	203-2 Significant indirect economic impacts	§ INNOVATION FOR TRANSFORMATIVE MODELS				
<b>PEOPLE TRAINING AND RESKILLING</b>						
GRI 3 - Material topics - 2021 version	3-3 Management of material topics	§ PEOPLE TRAINING AND RESKILLING				
GRI 404 - Training and Education	404-1 Average hours of training per year per employee	§ PEOPLE TRAINING AND RESKILLING				
	404-2 Programs for upgrading employee skills and transition assistance programs	§ PEOPLE TRAINING AND RESKILLING				
<b>RESPONSIBLE PROCUREMENT</b>						
GRI 3 - Material topics - 2021 version	3-3 Management of material topics	§ RESPONSIBLE PROCUREMENT				
GRI 204 - Procurement Practices	204-1 Proportion spent on local suppliers	§ RESPONSIBLE PROCUREMENT				
<b>E-WASTE AND RESOURCE MANAGEMENT</b>						
GRI 3 - Material topics - 2021 version	3-3 Management of material topics	§ E-WASTE AND RESOURCE MANAGEMENT				
GRI 306 - Waste	306-3 Waste generated	§ E-WASTE AND RESOURCE MANAGEMENT				
	306-4 Waste diverted from disposal	§ E-WASTE AND RESOURCE MANAGEMENT				
	306-5 Waste directed to disposal	§ E-WASTE AND RESOURCE MANAGEMENT				

# Auditors' report



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## INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED NON-FINANCIAL STATEMENT PURSUANT TO ARTICLE 3, PARAGRAPH 10 OF LEGISLATIVE DECREE No. 254 OF DECEMBER 30, 2016, AND ART. 5 OF CONSOB REGULATION N. 20267/2018

To the Board of Directors of  
Wiit S.p.A.

Pursuant to article 3, paragraph 10, of the Legislative Decree no. 254 of December 30, 2016 (hereinafter "Decree") and to article 5, paragraph 1, letter g) of the CONSOB Regulation n. 20267/2018, we have carried out a limited assurance engagement on the Consolidated Non-Financial Statement of Wiit S.p.A. and its subsidiaries (hereinafter "Wiit Group" or "Group") as of December 31, 2023 prepared on the basis of art. 4 of the Decree and approved by the Board of Directors on March, 12<sup>th</sup> 2024 (hereinafter "NFS").

Our limited assurance engagement does not extend to the information required by art. 8 of the European Regulation 2020/852 included in the paragraph "*The European Taxonomy for Sustainable Finance*".

### Responsibility of the Directors and the Board of Statutory Auditors for the NFS

The Directors are responsible for the preparation of the NFS in accordance with articles 3 and 4 of the Decree and with the "*Global Reporting Initiative Sustainability Reporting Standards*" established by GRI – Global Reporting Initiative (hereinafter "GRI Standards"), with reference to the selection of GRI Standards which they have identified as reporting framework.

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

The Directors are moreover responsible for defining the contents of the NFS, within the topics specified in article 3, paragraph 1, of the Decree, taking into account the activities and characteristics of the Group, and to the extent necessary in order to ensure the understanding of the Group's activities, its trends, performance and the related impacts.

Finally, the Directors are responsible for defining the business management model and the organisation of the Group's activities as well as, with reference to the topics detected and reported in the NFS, for the policies pursued by the Group and for identifying and managing the risks generated or undertaken by the Group.

Ancona Bari Bergamo Bologna Brescia Cagliari Firenze Genova Milano Napoli Padova Parma Roma Torino Treviso Udine Verona

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Il nome Deloitte si riferisce a una o più delle seguenti entità: Deloitte Touche Tohmatsu Limited, una società inglese a responsabilità limitata ("DTTL"), le member firm aderenti al suo network e le entità a esse correlate. DTTL e ciascuna delle sue member firm sono entità giuridicamente separate e indipendenti tra loro. DTTL (denominata anche "Deloitte Global") non fornisce servizi ai clienti. Si invita a leggere l'informativa completa relativa alla descrizione della struttura legale di Deloitte Touche Tohmatsu Limited e delle sue member firm all'indirizzo [www.deloitte.com/about](http://www.deloitte.com/about).

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The Board of Statutory Auditors is responsible for overseeing, within the terms established by law, the compliance with the provisions set out in the Decree.

#### **Auditor's Independence and quality control**

We have complied with the independence and other ethical requirements of the *International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code)* issued by the *International Ethics Standards Board for Accountants*, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

During the year covered by this assurance engagement, our auditing firm applied *International Standard on Quality Control 1 (ISQC Italia 1)* and, accordingly, maintained a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

#### **Auditor's responsibility**

Our responsibility is to express our conclusion based on the procedures performed about the compliance of the NFS with the Decree and with the GRI Standards. We conducted our work in accordance with the criteria established in the *"International Standard on Assurance Engagements ISAE 3000 (Revised) – Assurance Engagements Other than Audits or Reviews of Historical Financial Information"* (hereinafter *"ISAE 3000 Revised"*), issued by the *International Auditing and Assurance Standards Board (IAASB)* for limited assurance engagements. The standard requires that we plan and perform the engagement to obtain limited assurance whether the NFS is free from material misstatement. Therefore, the procedures performed in a limited assurance engagement are less than those performed in a reasonable assurance engagement in accordance with ISAE 3000 Revised, and, therefore, do not enable us to obtain assurance that we would become aware of all significant matters and events that might be identified in a reasonable assurance engagement.

The procedures performed on NFS are based on our professional judgement and included inquiries, primarily with company personnel responsible for the preparation of information included in the NFS, analysis of documents, recalculations and other procedures aimed to obtain evidence as appropriate.

Specifically, we carried out the following procedures:

1. analysis of relevant topics with reference to the Group's activities and characteristics disclosed in the NFS, in order to assess the reasonableness of the selection process in place in light of the provisions of art.3 of the Decree and taking into account the adopted reporting standard;
2. analysis and assessment of the identification criteria of the consolidation area, in order to assess its compliance with the Decree;
3. comparison between the financial data and information included in the NFS with those included in the consolidated financial statements of the Wiit Group;



3

4. understanding of the following matters:

- business management model of the Group's activities, with reference to the management of the topics specified by article 3 of the Decree;
- policies adopted by the entity in connection with the topics specified by article 3 of the Decree, achieved results and related fundamental performance indicators;
- main risks, generated and/or undertaken, in connection with the topics specified by article 3 of the Decree.

Moreover, with reference to these matters, we carried out a comparison with the information contained in the NFS and the verifications described in the subsequent point [5], letter a) of this report;

5. understanding of the processes underlying the origination, recording and management of qualitative and quantitative material information included in the NFS.

In particular, we carried out interviews and discussions with the management of Wiit S.p.A. and with the employees of MyLoc Managed IT AG and we carried out limited documentary verifications, in order to gather information about the processes and procedures which support the collection, aggregation, elaboration and transmittal of non-financial data and information to the department responsible for the preparation of the NFS.

In addition, for material information, taking into consideration the Group's activities and characteristics:

- at the group and subsidiaries' level:
  - a) with regards to qualitative information included in the NFS, and specifically with reference to the business management model, policies applied and main risks, we carried out interviews and gathered supporting documentation in order to verify its consistency with the available evidence;
  - b) with regards to quantitative information, we carried out both analytical procedures and limited verifications in order to ensure, on a sample basis, the correct aggregation of data.
- For Wiit S.p.A., MyLoc Managed IT AG e Boreus GmbH, which we selected based on their activities, their contribution to the performance indicators at the consolidated level and their location, we carried out site visits, during which we have met their management and have gathered supporting documentation with reference to the correct application of procedures and calculation methods used for the indicators.



### Conclusion

Based on the work performed, nothing has come to our attention that causes us to believe that the NFS of the Wuit Group as of December 31, 2023 is not prepared, in all material respects, in accordance with article 3 and 4 of the Decree and with the GRI Standards, with reference to the selection of GRI Standards.

Our conclusion on the NFS does not extend to the information required by art. 8 of the European Regulation 2020/852 included in the paragraph *"The European Taxonomy for Sustainable Finance"*.

### Other matters

With reference to the year ended December 31, 2021, the Group prepared a Sustainability Report, whose data were used for comparative purposes within the NFS. Deloitte & Touche S.p.A. voluntarily examined the Sustainability Report with a limited assurance engagement in accordance with ISAE 3000 Revised and expressed an unmodified conclusion.

DELOITTE & TOUCHE S.p.A.

Signed by  
**Daide Bertoia**  
Partner

Milan, Italy  
March, 27<sup>th</sup>, 2024

*This independent auditor's report has been translated into the English language solely for the convenience of international readers. Accordingly, only the original text in Italian language is authoritative.*