



UNiDATA

2024

**Sustainability Report and
Impact Report**

Consolidated statement of non-financial character 2024 pursuant to Legislative Decree 254/2026
Impact Report 2024 pursuant to Law No.208/2015



Dear Stakeholders,

2024 was for Unidata a year of evolution, consolidation and new challenges. A year that has seen us as protagonists on a path of growth not only economic, but also cultural and social, under the banner of sustainability and responsible innovation.

With this single document-which complements the Non-Financial Statement and Impact Report-we want to share with you our achievements, the commitments we have kept and the ambitions that guide us into the future.

We have continued our commitment to the universal right to connectivity and digitization through significant investments in FTTH infrastructure in the gray areas Lazio and Southern Italy with Unifiber and ClioFiber, and with innovative projects such as Unitirreno submarine fiber cabling between Mazara del Vallo and Genoa.

In 2024 we revamped our visual identity, a symbol of a dynamic company that is constantly changing, but true to its founding values: quality, transparency and attention to people. We surpassed 200 employees, strengthening our corporate culture through training courses, new welfare initiatives and a sustainable mobility plan drafted and shared with our employees.

Our focus on the environment has translated into a concrete commitment to the green transition, with fast-growing domestic renewable energy production and a corporate fleet of 67 percent hybrid or electric vehicles.



We have contributed to the growth of innovation ecosystem through partnerships with universities and institutions, research projects such as Rome Technopole and Sprint, and advanced IoT solutions applied to smart cities and efficient water resource management.

We understand that none of this would be possible without the continuous dialogue with our stakeholders, the trust of our clients, the professionalism of our people, and the support of our partners and investors.

Our commitment to sustainable and responsible development is an integral part of our corporate strategy and will continue to guide us into the future. We are ready to take on new challenges, with the conviction that Unidata's growth is inseparably linked to the creation of value for the local area, the environment and the community in which we operate.

Thank you for being by our side on this journey.

Renato Brunetti

Chairman of the Board of Directors
and CEO of Unidata S.p.A.

UNiDATA



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WHO WE ARE.



The UNIDATA Group - The History



1985 Foundation

The company is brainchild of three professional technicians who decide to start a Hardware Provider, active in the production of PC and server components.



1994-2002 Growth

Over the years, the company has revolutionized the core business by first becoming an Internet Service Provider and later an operator of Telecommunications by initiating the construction of a proprietary fiber optic network in 2002.



2020 Quotation

Unidata is admitted to the Euronext Growth Milan (formerly AIM Italia) market of Borsa Italiana. Unifiber S.p.A. is established thanks to an agreement with the CEBF investment fund for FTTH fiber optic cabling in the "gray areas" of Lazio.



2022 Benefit Society

The company continues to pursue its sustainability goals and becomes a Benefit Society.



2023 Translisting and Merger

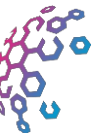
The company acquires the TWT Group, which will later be merged by incorporation into Unidata, with the aim strengthening and expanding the company's size. In June 2023, the process of translisting on the Euronext Milan market - STAR Segment is successfully completed. Unitirreno is born.

VISION

ESSERE UN'ECCELLENZA DELL'ECOSISTEMA DIGITALE PER DARE IMPULSO E VALORE AL NOSTRO FUTURO.

MISSION

ACCOMPAGNIAMO CON PASSIONE I CLIENTI NEL FUTURO DIGITALE, SEMPLIFICANDO L'ADOZIONE E LA GESTIONE DELL'INNOVAZIONE, COSTRUIAMO SODDISFAZIONE SULLA QUALE FONDARE IL RAPPORTO CON I CLIENTI, I COLLABORATORI E LA COLLETTIVITÀ DI CUI SIAMO PARTE.



The 2024 - At a Glance



2024 New Brand Identity

Unidata in the first quarter 2024 reorganized strategy and identity company by presenting the

NEW LOGO. Dynamism, evolution and connection are the elements that characterize the new brand identity.



2024 Participation ClioFiber

Unidata has signed an agreement with the CEBF Fund to acquire a minority share of the

share capital of ClioFiber a Wholesale operator committed to building an FTTH network in the gray areas of Puglia.

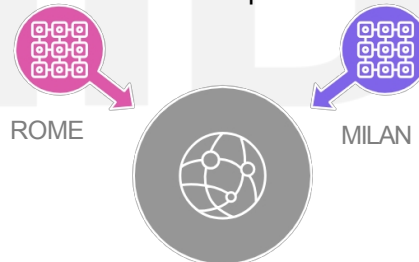
EBITDA **27 mln**
 REVENUES **101.3 mln**

OVER **31,000** ACTIVE CUSTOMERS
 ROME

MORE THAN **200**
 MILAN
 BARI

EMPLOYEES

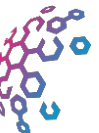
DATACENTER
 TIER IV Compliant



CERTIFICATIONS

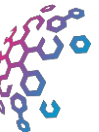
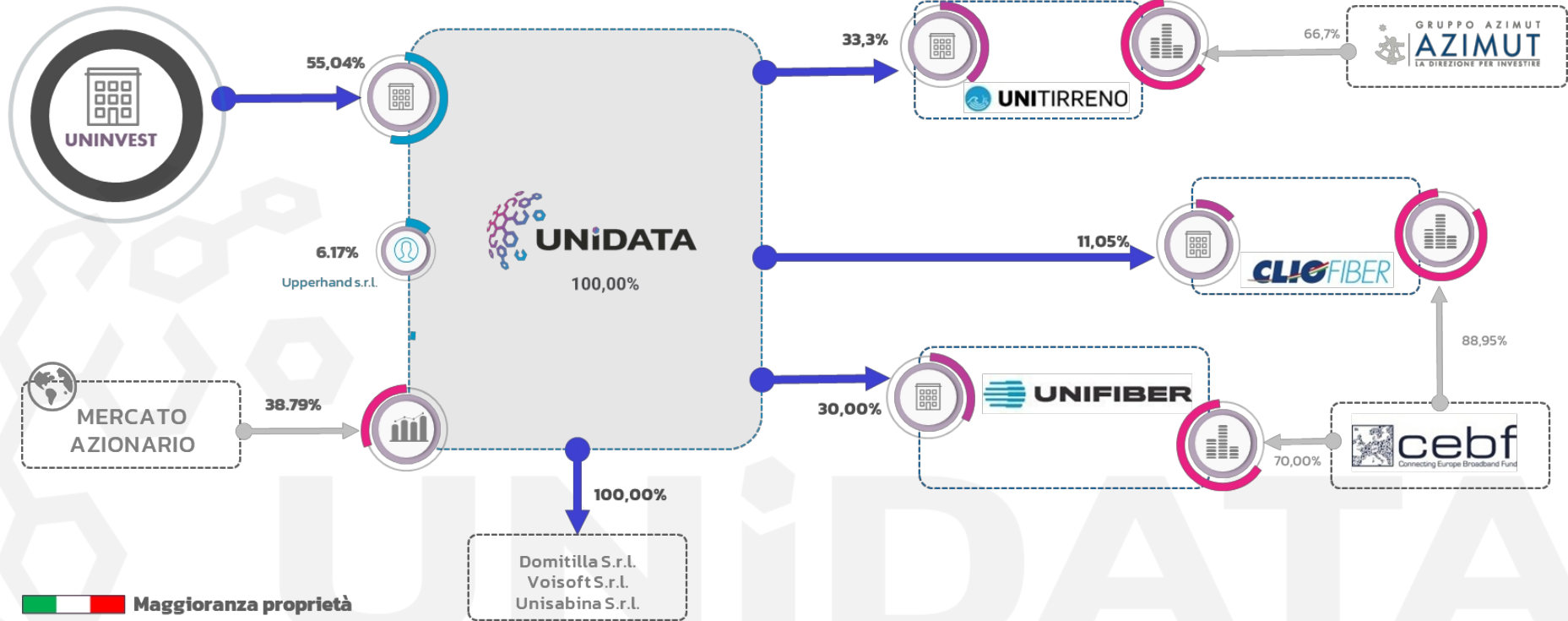


ISO 14001 - Environmental Management
ISO 45001 - Management for occupational health and safety
ISO/IEC 27001 - Information security management **ISO 9001** - Quality management



UNIDATA Group Structure

Parimenti di proprietà degli azionisti
R. Brunetti, M. Vispi and C. Bianchi



UNIDATA's Activities

UNIDATA S.p.A., hereinafter also referred to as the "company" or "UNIDATA," is a joint-stock company listed on the Euronext Milan market organized and managed by Borsa Italiana S.p.A., which operates in the telecommunications sector as an Internet Service Provider, articulating its activities in three main areas: Fiber & Networking, Cloud & Data Center, and IoT & Smart Solutions.

The company owns its own network, which is one of the cornerstones of its offerings. Added to this are the Data Centers, also built and managed in-house, which are essential for the delivery of advanced services such as Hosting and Cloud Computing. The connection between these Data Centers and the fiber optic network allows UNIDATA to ensure continuity and efficiency in service delivery, offering integrated, high-quality solutions. UNIDATA stands out for its established expertise in the design and implementation of complex networks, particularly optimized to ensure ultra-fast connectivity. This expertise supports companies and users in the *Digital Transformation* process, enabling them to take full advantage of the potential of digital technologies to improve their competitiveness and operations. The company has established itself as a reference partner for the provision of advanced connectivity solutions.

The company offers a wide range of state-of-the-art Internet access services, systems and solutions, ensuring fast and secure connections that are among the best available on the market.

Through the use of advanced technological infrastructure, the company is able to guarantee very high standards of reliability, speed and security, along with improved signal penetration and extensive coverage, enabling its customers to surf without compromise, even in the hardest-to-reach areas.

UNIDATA is an authorized operator for:

- public network services;
- public voice telephony services throughout the country;
- public Wireless Wi-Fi and on licensed band (26 GHz) services over the entire region of Lazio.



Fibra ottica e
connettività



Servizi e prodotti
accessori



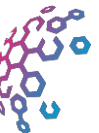
Internet of
Things (IoT)



Telefonia fissa



Cloud e
Data Center



UNIDATA Benefit Society and the

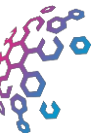
Sustainable Strategy

By choosing to become a Benefit Corporation in May 2022, UNIDATA has made it clear how its vision insists on a sustainable strategic approach integrated with business in order to realize profit and foster purposes of common benefit.

UNIDATA's leadership has uninterruptedly demonstrated in nearly four decades of operation care for the community, closeness to all employees, mitigation of pollutants, judicious choice of suppliers and inclusive policies.

UNIDATA, in line with the business model introduced by Law No. 208 of Dec. 28, 2015, has included three specific purposes of common benefit in its bylaws:

1. **Promote for all people the right to connection as a lever of social inclusion** by spreading the widest access to connectivity and digital services throughout the territory. Research, develop and promote increasingly high-performance solutions as a means of improving the lives of the people and enterprise productivity.
2. **Foster employee and collaborator satisfaction** through training opportunities for personal and professional development and favorable conditions for work flexibility.
3. **Implement a progressive evolution of its operating model and business toward a climate-neutral economy**, in line with European climate neutrality goals and national transition goals environmentally friendly, including by adopting policies of responsible use of natural resources by reducing pollution and consumption.



UNIDATA aims to pursue these goals within its business activities, aiming to generate a positive, measurable and lasting impact on society and the environment, with intention of promoting sustainable development that goes beyond the mere creation of economic value.

In fact, UNIDATA's mission is to combine business growth with improving social and environmental conditions by operating responsibly and transparently.

At the same time, the company is committed to achieving satisfactory financial results that ensure continuity and competitiveness in its target market.

In line with the provisions of Law No. 208 of 2015, which requires Benefit Societies to prepare an annual Impact Report to be attached to the financial statements, UNIDATA has decided to adopt an innovative and simplified approach by integrating, starting in fiscal year 2024, the Impact Report within

Of its Non-Financial Statement (DNF).

This choice responds to the desire to optimize the reporting process, meeting regulatory obligations, and to provide stakeholders with a complete and clear picture of the effects of its activities, while ensuring consistent and direct communication.

With this initiative, UNIDATA aims to strengthen its commitment to sustainability, consolidating the trust of its investors, customers and employees, and contributing to social and ecological progress in a tangible and verifiable way.



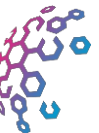
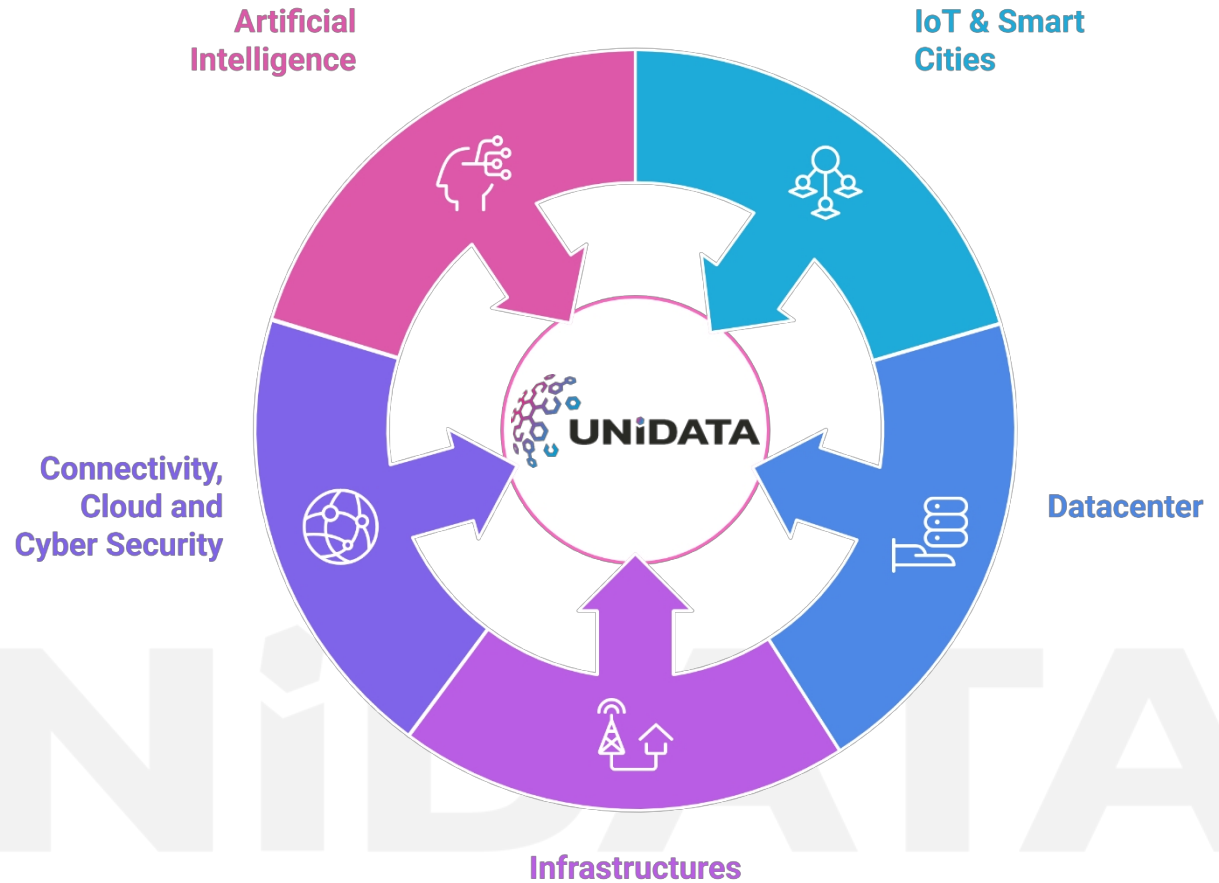
UNIDATA's approach to sustainability is geared toward adopting a new model of sustainable development, based on digital technologies, that embraces the principles of ethical business while respecting people and the environment.

The company is committed to integrating ESG (environmental, social and governance) issues into its strategies and operations on a daily basis.

UNIDATA intends to respond to the challenges of reducing emissions through energy efficiency, sustainable infrastructure development, and resource enhancement, in accordance with Digital Agenda 2030, and makes this a cornerstone principle for the development of its business strategy.

The key points of the strategy are based on the following points:

- IoT & Smart City;
- data Center;
- infrastructures;
- connectivity, Cloud and Cyber Security.



UNIDATA contributes, on a daily basis, to Italy's digital transformation through strategic projects and partnerships such as:



Created through collaboration with the international CEBF fund. Its goal is to build FTTH access networks in the so-called "gray areas" of the Lazio region and sell access and use of the network to other operators. Unifiber's goal is to digitize Central Italy and overcome the digital divide by bringing super-fast FTTH connections to areas previously poorly served or excluded from the network.



Company formed to cabling with submarine fibers for a 900-km route that will connect Mazara del Vallo to Genoa, with outreaches to Rome-Fiumicino and Sardinia.



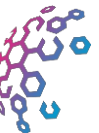
An organization dedicated to research and technological innovation. The Foundation works to create an ecosystem of innovation, collaborating with universities, research organizations, businesses and institutions to develop projects and initiatives that can have a positive impact on society and the economy.



Organization that focuses on innovation in e-ducation, inter-generational learning, and social inclusion, with special emphasis on integration of disadvantaged groups. Organization that focuses innovation in e-ducation, inter-generational learning and social inclusion, with special emphasis on integration of disadvantaged groups. Works with schools, universities, institutions, and companies to develop and implement projects and initiatives that use technology and digital tools to foster social innovation and improve the quality of life for all citizens.



Company established in 2022 that deals with the installation, supply, management, maintenance, development of network services and electronic telecommunication systems in the gray areas of the Apulia region.





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WHO WE ARE.

MATERIALITY

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MATERIALITY

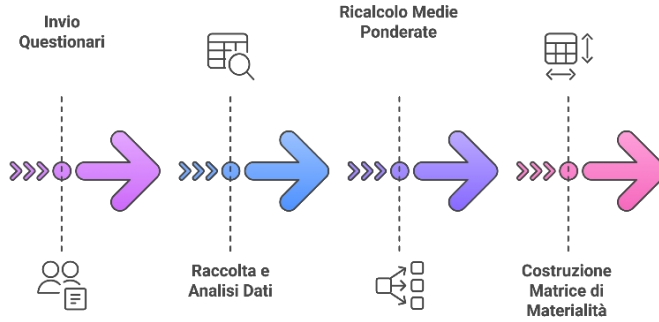
The Methodology



STAKEHOLDERS



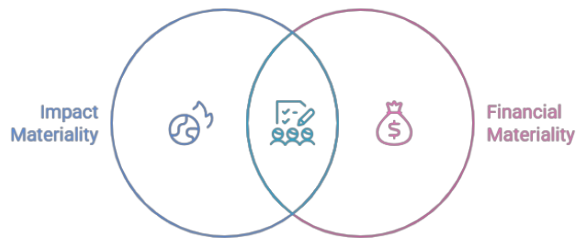
THE STAGES OF THE METHODOLOGY



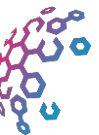
MATERIAL THEMES (GRI 3-2A)

- Governance ed Etica Aziendale
- Innovazione Digitale
- Privacy e Cybersecurity
- Cliente e Customer Satisfaction
- Formazione e Sicurezza sul Lavoro
- Relazioni con gli Stakeholder
- Sviluppo della Comunità
- Energie Rinnovabili
- Soluzioni ICT per lo Sviluppo Sostenibile
- Cambiamento Climatico ed Emissioni

THE MATRIX OF DUAL MATERIALITY



For more details and information on materiality, identification of material issues and methodology, see the Methodological Note on page 129.





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ENVIRONMENT

UNIDATA and environmental

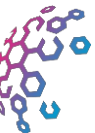


Protecting the environment, safeguarding natural resources, combating climate change and supporting sustainable economic development are key strategic elements for UNIDATA in planning, managing and developing its activities. The company adopts integrated environmental policy, which places environmental and land protection at the center of its business strategies, considering these aspects as pillars of an ethically responsible business. UNIDATA's commitment to environmental protection is reflected in every phase of its operations, including the construction of the fiber optic network, which is designed and built in full compliance with current land protection regulations. Compared to copper networks, fiber optics is a sustainable choice, as it significantly reduces greenhouse gas emissions from fossil fuels.

Copper infrastructure, in fact, is subject to electromagnetic leakage and requires frequent maintenance, with excavation and waste generation, while "full-fiber" networks do not require power during transmission, require less maintenance and, as a result, result in fewer environmental impacts.

In addition, cloud computing plays a crucial role in reducing greenhouse gas emissions, contributing to a significant decrease in global emissions. Looking forward, connectivity will increasingly become a key factor in implementing virtuous climate solutions that can generate exponential effects in reducing greenhouse gas emissions by supporting digital technologies in the

countering emissions harmful to our planet. The provision of electronic communications networks and services to the public is subject, pursuant Article 25(3) of the Electronic Communications Code, to a general authorization that can be obtained through the submission of a declaration of commencement of business, provided that the prerequisites and requirements established by the applicable regulations are met. This process ensures that companies operating in the electronic communications sector comply with the stipulated legal regulations, contributing to the transparency and security of operations. UNIDATA is committed to the National Climate Change Adaptation Strategy, aiming to maintain and, where possible, improve the resilience and adaptive capacity of natural, social and economic systems. The company constantly monitors opportunities arising from climate change, seeking to identify innovative solutions that can foster positive adaptation to new climatic conditions. UNIDATA's Code of Ethics and Corporate Organizational Model are structured in accordance with general principles that promote environmental protection. These documents contain specific provisions to prevent the risk of wrongdoing, as required by Legislative Decree 231/01, which regulates the administrative liability of legal persons. In this way, the company integrates social and environmental responsibility into its daily operations, placing a strong emphasis on the



Research, Development and ICT Solutions for sustainable development



UNIDATA's growth over the decades, and its very birth, are the result of the vision and enthusiasm that have guided its founders and key players in its history from the very beginning. What distinguishes them, even today, is a deep curiosity and constant dedication to the most relevant technological innovations. This spirit of research underpins their development activities, aimed at creating increasingly advanced and sustainable ICT solutions, with the goal of meeting current and future challenges efficiently and responsibly.

Smart Water Metering and IoT Systems

Among various projects related to the Internet of Things (IoT) UNIDATA is involved in designing innovative Smart Metering solutions aimed precise consumption monitoring, water budgeting and early identification of leaks.

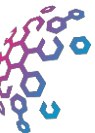
The first example of Smart Water Metering implementation took place in 2020 at the municipality of Gavi, with the creation of a LoRaWAN™ network that enables remote reading of Itron smart meters, improving the efficiency of the municipality's water network. The goal is to optimize the management of the water resource, reducing waste and ensuring sustainable management through accurate supervision of the infrastructure and energy used.

In 2024, R&D activities were enhanced with the aim of initiating the transformation of traditional water infrastructure into modern smart smart grids. To this end, neural models were developed for utility clustering and water consumption forecasting. These developments have strengthened collaborations with prominent academic institutions such as La Sapienza University of Rome and the University of

Palermo, which saw the funding of three researchers dedicated to the application of Artificial Intelligence in the transformation of water networks into Smart Grids.

In addition, as part of a Public-Private Partnership (PPP) project, UNIDATA is collaborating with Acqua Pubblica Sabina, which not only uses the developed AI models, but also provides historical data series related to water network. These collaborations have already produced significant technological results and numerous publications in international scientific circles.




In April, UNIDATA signed a supply contract for the implementation and management of the IoT Smart Metering Water system for the Basilicata region, with Acquedotto Lucano S.p.A. awarding the contract for the implementation of interventions aimed at reducing losses in water distribution networks, including digitization and monitoring activities.



This intervention is from resources under the National Recovery and Resilience Plan (NRRP) for "protection and enhancement of land and water resources," with the aim of managing water resources sustainably and reducing losses in distribution networks.

As required by Law No. 208/2015 on Benefit Societies, the targets stated for the fiscal year, achievements, and future targets are shown below:

First purpose of common benefit				
Purposes of common benefit	Goal 2024	Result 2024	Achievement Objective	Goal 2025
Water network monitoring activities for water leakage control (*)				Continuation of water network monitoring through the use of LORA technologies and Uniorchestra.

 Target achieved
  Target not achieved
  Target partially achieved

(*) In the 2023 Impact Report, there were no targets defined on the following Theme/benefit.



Smart City: UNIDATA and Treevoice to monitor trees at the verano

An innovative tree monitoring project aimed at improving the safety and management of urban greenery has been underway in Rome's Verano Monumental Cemetery for the past few years. This project uses UNIDATA's LoRaWAN™ network and collaboration with start-up TreeVoice to implement a system that assesses the stability of trees, using specific devices that can detect movement and transmit data in real time. The goal of the experimentation is to reduce the risk of damage related to falling trees by capturing key parameters that may indicate signs of instability. To obtain this information, a monitoring device was installed directly on the trunk of the trees. This device detects tree movements and transmits the collected data via the LoRaWAN™ network operated by UNIDATA.

The submitted data is then stored in UNIDATA's cloud and then processed by TreeVoice's application server, which constantly analyzes the information. The system is designed to monitor tree health in real time and immediately report any abnormalities or risky situations, thus enabling timely interventions to prevent damage or hazards. Not only does this project take advantage of advanced technologies such as LoRaWAN™ for long-distance, energy-efficient data transmission, but it is also an example of how technological innovation can be used for safety and sustainability in urban green asset management.

IoT Systems and LPWA Networks LoraWan

UNIDATA has been working intensively on R&D projects dedicated IoT, developing and testing systems based on the main available technologies.

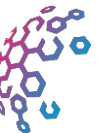
Among them, LoRa™ stands out as technology that can overcome the barriers slowing the expansion of the IoT market, such as cost, power consumption (in terms of battery life), ability to penetrate "hidden" environments even with a relatively lean network, wide range of coverage, and, most importantly, ease of installation.

In the development of IoT solutions, UNIDATA has chosen to invest in LoRa™ technology focus on LPWA LoRaWAN™ networks, focusing in particular on increasing

of IoT network security, reducing energy consumption and optimizing management.

This innovative technology offers significant advantages, such as a wide coverage range, long battery life, two-way data transmission, and "deep indoor" penetration, making IoT solutions not only possible but also highly cost-effective.

It is important to note that the brands mentioned are owned by Semtech Corporation, which develops and operates the LoRa™ technology. UNIDATA applies this technology, in particular, in the context of smart metering for monitoring water consumption.



UNIDATA Lab

The company has created an internal working group, called UNIDATA Lab, composed of young graduate and doctoral students under the guidance of a dedicated manager.

This team is involved in the study, testing and development of wireless technologies applicable to the Internet of Things (IoT).

The lab collaborates with prestigious universities and research organizations such as La Sapienza University and CNIT (National Interuniversity Consortium for Telecommunications). In addition, thanks to an agreement with the Department Management, pursuant to Ministerial Decree 351/2022 and 352/2022, UNIDATA is co-funding a doctoral fellowship (38th Cycle 2022-2025) on a project concerning "the Techno-economic Impact of massive Internet of Things and Artificial Intelligence in the creation of the water smart grid."

Project "AI.FER"

In 2025, the AI.FER (Artificial Intelligence for Renewable Energy Sources) project, funded by MIMIT (Ministry of Business and Made in Italy) within the "Agreements Innovation" program, will begin.

The 36-month project aims to implement and validate a system for the management of "electric districts," with the aim of minimizing exchanges with the distribution grid the national power system, aiming energy autonomy.

As part of the project, UNIDATA will be tasked with developing a system for emulating and experimenting with energy communities, using solar plant owned by UNIDATA and the Commercial industrial consortium.

In addition, he will be responsible for the study and testing of an IoT platform for the control and management of energy services, as well as research and validation of new business models, with the intention of making the participation of small private users in Renewable Energy Communities more attractive and sustainable.

The project has already been approved and now awaits the formalization of the contract with the ministry, expected before spring 2025.



The company is currently involved in two national R&D projects both funded under Mission 4 of the National Recovery and Resilience Plan: the Rome Technopole Project and the Sprint Project.

Rome Technopole Project

The Rome Technopole project is funded under the public notice "ECOSYSTEMS OF INNOVATION" (No. 3277), within the National Recovery and Resilience Plan - Mission 4 Education and Research - Component 2 - Investment 1.5, with funds from the European Union through the Next GenerationEU program.

UNIDATA is an innovative company, both in terms the sector in which it operates and its strategy of constantly devoting resources and investment to research and development. The 3-year project, which started in June 2022, has UNIDATA involved in SPOKE 1 (Research and Innovation) and FLAGSHIP PROJECT 8, which focuses User-Centric Artificial Intelligence.

The goal of the project is to apply AI and IoT technologies for responsible and optimized use of water resources.

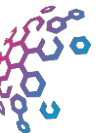
In addition to industrial research and experimental development activities, UNIDATA will make its HPC (High Performance Computing), IaaS and PaaS infrastructure available to the project and local businesses, which will be used to support research activities.

The project is funded by the European Union under "ECOSYSTEMS OF INNOVATION Public Notice No. 3277" within the National Recovery and Resilience Plan.

SPRINT Project - RESTART

As of March 2024, UNIDATA is actively involved in the activities under the call for research and development project "SPRINT," which is part of the larger RESTART project awarded by the company in 2023.

The goal of the project is to merge artificial intelligence and communication technologies to enable intelligent services operating at the edge of the network in various application scenarios, including water supply systems, 5G and post-5G networks, and Edge computing architectures on geographically separated nodes.





UNIDATA's initiatives for the environment.

Renewable energy

The photovoltaic system that UNIDATA has generates clean energy used to offset part of the facility's needs.

This plant during 2023 was replaced and upgraded in order to upgrade it to double the energy produced by replacing amorphous panels with monocrystalline panels. Compared with previous fiscal year, the company achieved energy efficiency of 43%. During 2024, the company self-generated 151,000 Kwh of energy.

To meet the additional energy supply needs of its own premises and for peripheral sites, the company has entered into a supply contract with Dolomiti Energia S.p.A. and CVA Energie S.r.l. Both suppliers produce 100 percent renewable energy and Certificates of Origin.

19

Energia autoprodotta

1° semestre 2023

Produzione energetica con pannelli amorfi

2° semestre 2023

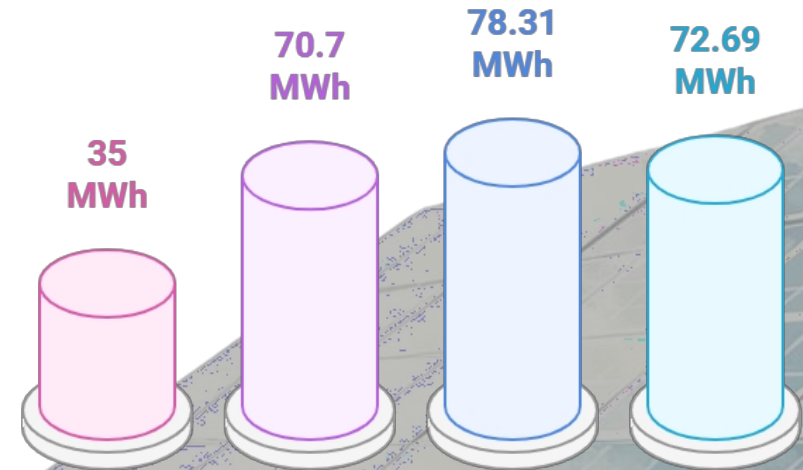
Produzione energetica con pannelli monocristallini

1° semestre 2024



Produzione energetica con pannelli monocristallini




2° semestre 2024

Produzione energetica con pannelli monocristallini

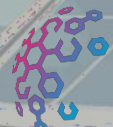
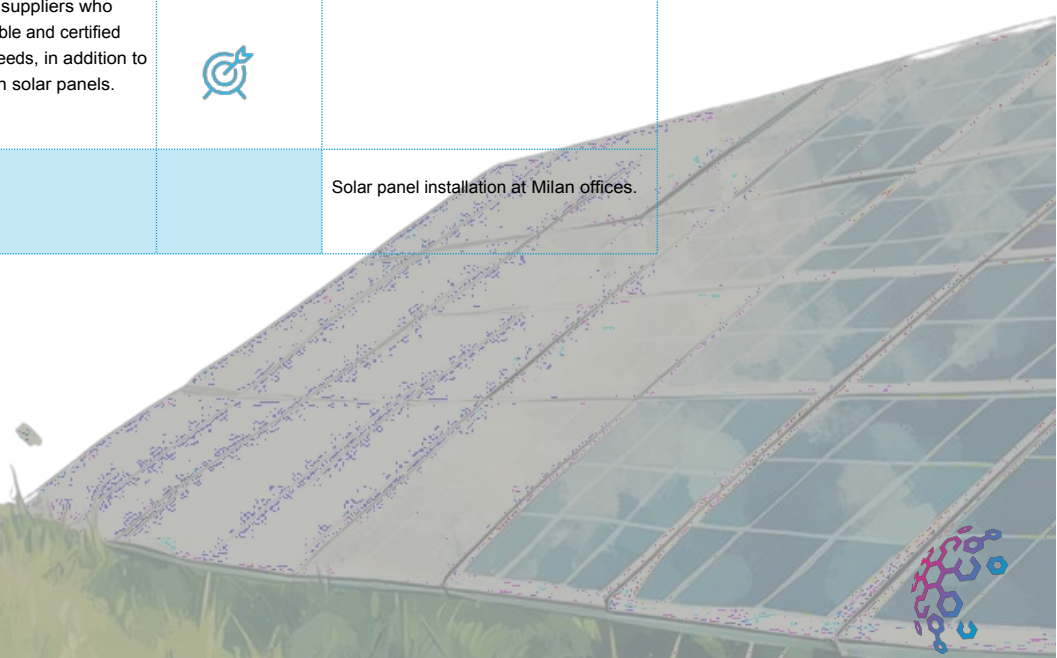


As required by Law No. 208/2015 on Benefit Societies, the targets stated for current fiscal year, achievements and future targets are shown below:

Third purpose of common benefit				
Purposes of common benefit	Goal 2024	Result 2024	Achievement Objective	Goal 2025
Energy consumption reduction targets	Achieving a renewable energy utilization rate of 96.68%	The company relies on suppliers who provide 100% sustainable and certified energy for its energy needs, in addition to self-generation through solar panels.		Maintaining at least 97% renewable energy in all locations
Energy consumption reduction targets	Maintaining at least 95% renewable energy from all locations	The company relies on suppliers who provide 100% sustainable and certified energy for its energy needs, in addition to self-generation through solar panels.		
Energy consumption reduction targets (*)				Solar panel installation at Milan offices.

 Target achieved
  Target not achieved
  Target partially achieved

(*) In the 2023 Impact Report, there were no targets defined on the following Theme/benefit.





Energy efficiency interventions pursued through pricing policies and promotions

The main challenge in new fiber optic networks is to ensure the reliability of data transmission without compromising energy savings. In 2024, UNIDATA continued to follow the directions already initiated in previous years, focusing on the adoption of renewable energy and energy efficiency.

These interventions aim to optimize the company's energy potential, contributing to the containment of consumption and the gradual transition to a more sustainable model.

The gradual replacement of copper networks with fiber optics and its deployment will achieve significant energy savings, with direct benefits for individual regions and country as a whole. The transition from copper to fiber optic networks offers numerous technological and economic advantages: fiber allows data to be transmitted at higher speeds and has greater bandwidth capacity, allowing more data to be transmitted simultaneously without compromising quality; it is less susceptible to external interference and weather conditions, thus ensuring more stable connections; it allows transmissions over longer distances without the need for repeaters, reducing maintenance costs; it is more secure, difficult to intercept, and offers advantages in sensitive applications. Although initial installation is more expensive, long-term operating costs are lower due to lower maintenance requirements, longer life and lower power consumption, making it a more sustainable and economical choice over time. UNIDATA is actively committed to contributing to national energy efficiency improvement goals while fostering key technological and infrastructure advancements for the telecommunications sector.

In pursuit of this goal during 2024 UNIDATA activated two different campaigns for customers by zeroing the activation cost on all channels, while on the indirect on top channel a token of 100€ was provided.

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	Attivazione
PROPRIETARIA	0€
OPENFIBER	0€
TIM	0€

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CANVASS 2024




RAZIONALE

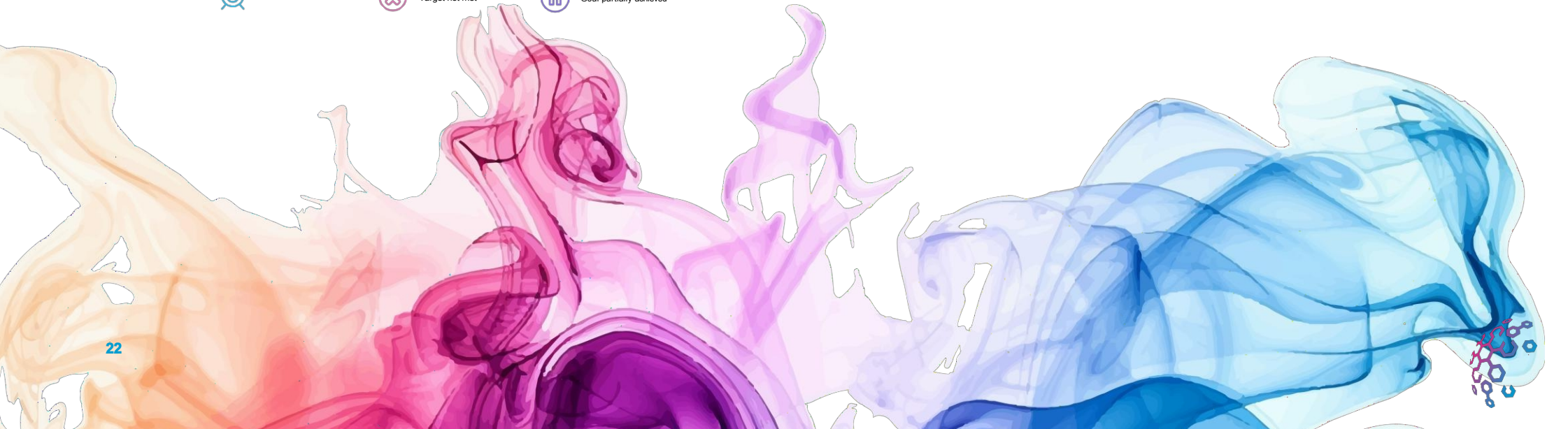
1. TRASFORMAZIONE DIGITALE
2. SODDISFAZIONE CLIENTE
3. CHURN

UNIDATA

As required by Law No. 208/2015 on Benefit Societies, the targets stated for current fiscal year, achievements, and future targets are shown below:

First purpose of common benefit				
Purposes of common benefit	Goal 2024	Result 2024	Achievement Objective	Goal 2025
Ensure bids at market prices (at competitive prices)	Reformulation of the price list in order to encourage switching between copper and fiber optic technology through pricing policies and promotions.	Campaign to "scrap Copper" during 2024 through zero cost on all channels in order to promote the switch from copper to fiber optics.		Continuity promotions in order to facilitate the transition from copper to fiber technology.

 Goal achieved
  Target not met
  Goal partially achieved



UNIDATA counteracts waste

UNIDATA is committed to reducing the environmental impact of its activities by taking measures to limit the consumption of natural resources, such as water, and to minimize the use of materials, such as paper and plastic, with aim of reducing waste and promoting responsible and sustainable behavior within the company. Over the years, efficient waste separation systems have been implemented, supported by staff awareness initiatives, to ensure proper disposal of materials. In addition, water dispensers have been installed to reduce the use of plastic bottles.

To further support this effort, water bottles have been provided to employees, with intention of limiting the use of single-use plastic. UNIDATA, aims to progressively digitize bills, business contracts and archives, limiting the purchase of paper for both office and business use.

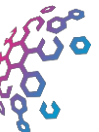
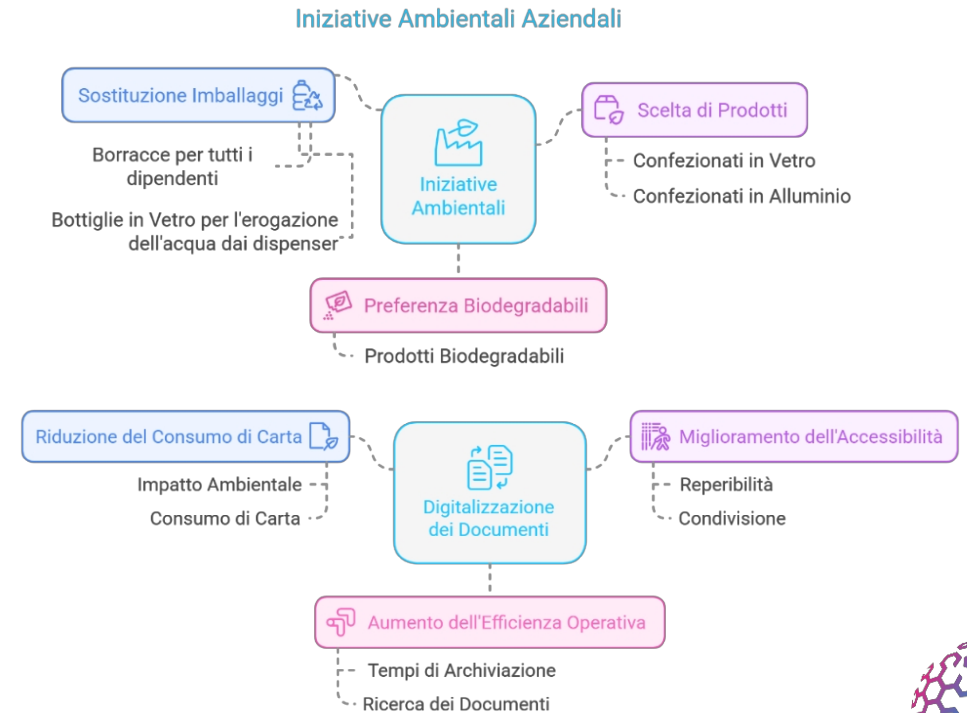
Purposes of common benefit	Third purpose of common benefit			Goal 2025
	Goal 2024	Result 2024	Achievement Objective	
Pollution reduction (*)				Through the development of the CRM, a process of progressive digitization of contracts has begun that will enable paper reduction.



(*) In the 2023 Impact Report, there were no targets defined on the following Theme/benefit.

The company has the will to align corporate goals with sustainable goals and is also aware that implementing these policies will require a long-term commitment. As required by Law No. 208/2015 on Benefit Societies, the following are the

stated targets for current fiscal year, results achieved, and future targets:



Employee mobility

The regulatory source for corporate Mobility Management is found in the May 12, 2021 Implementation Decree, published in Official Gazette No. 124 on May 26 of the same year. This decree establishes the obligation for companies to appoint a corporate Mobility Manager and draw up a home-to-work travel plan (PSCL) for their employees.

These tools are aimed at managing and optimizing mobility flows, with goal reducing environmental impact and improving the efficiency of daily travel.

In 2023, Paolo Bianchi, formerly Risk & Sustainability Manager at UNIDATA, completed specialized training and was subsequently appointed corporate mobility manager, with the task of leading the creation of the home-to-work travel plan.

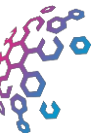
In 2024, following an anonymized survey administered to employees at the three corporate offices in

Rome, Milan and Bari, the first Home-Work Displacement Plan (HWMP) was drafted and published.


This document not only collects data on employee travel, but also provides a starting point for defining future strategies and company policies to optimize daily travel.


The second phase of implementation involves a series of actions aimed at raising employees' awareness of the conscious choice of means of transportation to be used to reach operational sites, offices, and other meeting places with customers, suppliers, and partners.

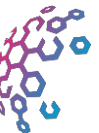
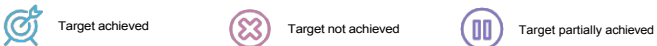
In addition, the PSCL will be forwarded to the relevant municipalities in the cities of Rome, Milan and Bari, the ICIGEST - Commercium Consortium and private operators in the alternative mobility sector, with aim exploring possible conventions and agreements to encourage the use of more sustainable and efficient transportation solutions.



As required by Law No. 208/2015 on Benefit Societies, the targets stated for current fiscal year, achievements, and future targets are shown below:

Second purpose of common benefit				
Purposes of common benefit	Goal 2024	Result 2024	Achievement Objective	Goal 2025
Measuring business climate through surveys	Survey in the area of Mobility Management in order to produce the "home-to-work" travel plan on UNIDATA's three locations.	A questionnaire in the area of Mobility Management was administered to all company personnel. Subsequently, the first Home-Work Displacement Plan (PSCL) was published in late 2024.		Administering Survey 2025 in Mobility in order to update the PSCL annually.

Third purpose of common benefit				
Purposes of common benefit	Goal 2024	Result 2024	Achievement Objective	Goal 2025
Annual monitoring of per capita consumption and emissions	Implementation of a Home-Work Travel Plan on the three locations (Rome, Milan and Bari).	At the end of 2024, published the first Home and Work Displacement Plan (PSCL).		Transmission of the PSCL to the relevant municipalities in the cities of Rome, Milan and Bari, the ICIGEST - Commercium Consortium and private operators in the alternative mobility sector, with the aim of exploring possible conventions and agreements to incentivize the use of more sustainable and efficient transportation solutions.



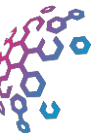
toward a sustainable supply chain

Since 2023, UNIDATA has introduced an integrated management system to support the supplier qualification procedure, in which a questionnaire related to "environmental sustainability" is to be administered.

The provider is then invited to answer questions related to the following points:

- to take steps to reduce greenhouse gas emissions and its carbon footprint such as using clean energy sources and offsetting emissions;
- Implementation of strategies to reduce, recycle or reuse waste produced during the production process, such as separate collection, composting and donation of unused materials;
- management of its supply chain to ensure the environmental and social sustainability of the products or services offered, such as choosing certified suppliers, respecting human rights, and ensuring traceability of materials;
- The adoption of innovative technologies that reduce the environmental impact of business activities, such as the use of renewable energy, the production of biodegradable packaging, and the design of eco-friendly products;

- Preparation of sustainability reports and transparency on environmental performance: The supplier also states that it prepares sustainability reports and/or provides information on environmental performance and actions taken to improve sustainability over time, such as adopting measurable and verifiable indicators and targets.



The statements and questionnaires administered include a request to indicate the certifications and attestations held by the supplier (UNI EN ISO 9001, ISO 14001, EMAS, S.O.A. attestation, ...). To continue on the path it had started, in 2024, UNIDATA created the supplier portal, which went into full operation in July, in order to more in-depth analysis of the suppliers themselves. The supplier qualification process is a key element in the procurement model and is a necessary condition inclusion in the Supplier Portal, on which the ability to initiate contracts and orders depends.

This process is governed by mandatory principles of transparency, economic efficiency and compliance with applicable regulations. To successfully accreditation, all suppliers must sign specific environmental and social responsibility clauses, committing to comply with applicable regulations, including Model 231, labor laws health and safety laws, environmental regulations, and social responsibility principles related to human rights. In addition, suppliers must operate in accordance with the principles set forth in the company's Code of Ethics.

Third purpose of common benefit				
Purposes of common benefit	Goal 2024	Result 2024	Achievement Objective	Goal 2025
Supplier portal adjustment (*)				Adaptation of the supplier portal as a tool for selection and analysis including ESG and compliance.

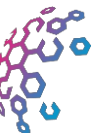
Appropriate documentation is required to support the claim. The Purchasing Department verifies all documentation provided before authorizing entry into the portal and continuously monitors the validity and update of documents.

Importanza Strategica dell'Albo dei Fornitori per Qualità e Conformità



- Qualità del Servizio**
Garantisce che i fornitori offrano servizi di alta qualità.
- Affidabilità del Fornitore**
Sottolinea l'affidabilità e la coerenza dei fornitori registrati.
- Selezione Trasparente**
Promuove un processo di selezione aperto e giusto per i fornitori.
- Conformità Normativa**
Garantisce l'aderenza alle leggi e ai regolamenti applicabili.

27 (*) In the 2023 Impact Report, there were no targets defined on the following Theme/benefit.



Waste management

Proper waste management is one of the key elements of sustainable development, as it helps to reduce environmental impact and preserve people's health. In addition, investing in disposal and recycling infrastructure is not only an ecological practice, but also generates economic opportunities. Indeed, waste management stimulates job creation in the sector and in recycling industries, contributing to economic growth that respects the principles of sustainability. In the context of this commitment to the environment and the circular economy, proper waste disposal is not only a legal responsibility but also a necessity to promote a healthier and more sustainable environment.

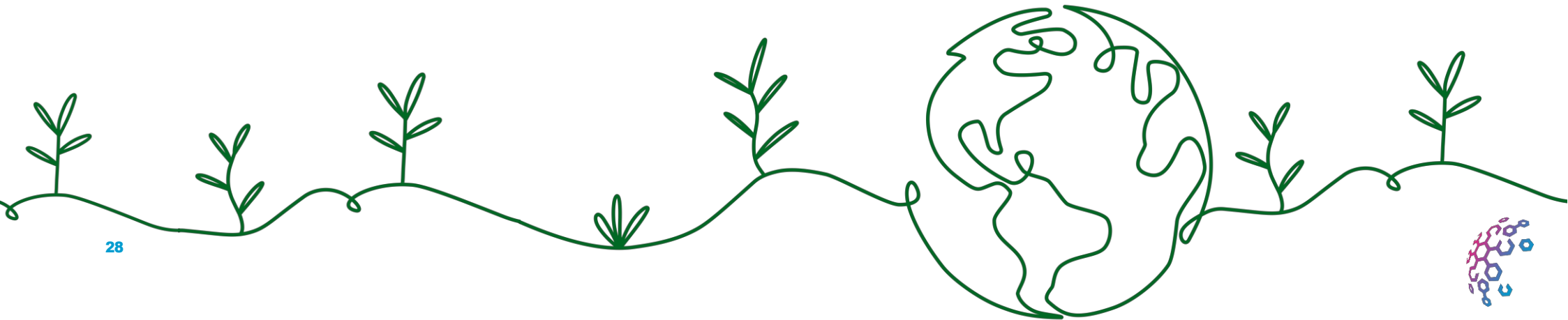
Although UNIDATA does not directly operate waste disposal, it takes great care in selecting and monitoring external partners involved in ecological activities so that operations are carried out in accordance environmental regulations and in a sustainable manner. In particular, at the "Commercity" Wholesale Center, where UNIDATA's headquarters are located, waste disposal is carried out in a centralized and certified manner.

This means that all disposal practices are handled by qualified professionals who ensure compliance with environmental regulations.

The ICIGEST Consortium handles the disposal of specific waste such as spent printing toners and waste wood, ensuring responsible and tracked management. In addition, for the treatment of e-waste and special waste, UNIDATA relies Gemel.Fer. S.r.l., a company specializing in the field.

This collaboration enables UNIDATA to meet the highest environmental standards, contributing to sustainable waste management and reducing its ecological impact.

In conclusion, UNIDATA is actively committed to ensuring that all phases of waste management, even if outsourced, are conducted with the utmost respect for the environment and current regulations, while promoting economic and social development that is truly sustainable.



Energy Efficiency: Consumption and Emissions



Greenhouse gas (GHG) emissions are a major contributor to climate change and are regulated by the 'United Nations Framework Convention on Climate Change' (UNFCCC) and the subsequent 'Kyoto Protocol'.

Among GHG emissions, Global Reporting Initiative (GRI) 305 focuses on seven specific gases:

- carbon dioxide (CO₂),
- methane (CH₄),
- nitrous oxide (N₂O),
- hydrofluorocarbons (HFCs),
- perfluorocarbons (PFCs),
- sulfur hexafluoride (SF₆),
- nitrogen trifluoride (NF₃),

Importantly, some of these gases, such as methane, are also air pollutants with significant impacts on ecosystems, air quality, agriculture, and human and animal health. To counter GHG emissions, various incentive systems and regulations have been introduced at the national and international levels, such as emissions trading, with the aim of controlling and reducing the volume of GHGs.

The requirements for and reducing GHG emissions, presented here, are based on the 'GHG Protocol Corporate Accounting and Reporting Standard' and the 'GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.' These two standards are part of the GHG Protocol developed by the World Resources Institute (WRI) and the World Business Council on Sustainable Development (WBCSD).

In the following paragraphs, Scope 1 and Scope 2 emissions will be presented, accordance with the provisions of these protocols, in order to provide an overview of direct and indirect emissions related to business activities.

UNIDATA's operations are ensured by using energy from both renewable and nonrenewable sources, creating an energy mix that efficiently supports its technology infrastructure.

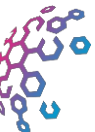
The tables below show UNIDATA's consumption divided into Non-Renewable Sources and Renewable Sources.



Scope 1
Emissions



Scope 2
Emissions



Non-renewable sources

Among the nonrenewable energy sources used by the company, diesel fuel and gasoline play a key role, powering both the company's fleet of vehicles and the gensets within the infrastructure.

Generating sets, in fact, are used as a backup power source, coming into operation only in emergencies or when power supply disruptions occur.

It is important to point out that energy consumption by these groups is closely linked to their activation, which occurs only under special and occasional circumstances, making their use very limited.

During FY2024, the company did not rely on generator sets, demonstrating the stability of its electricity supply and its ability to handle emergencies without the need to activate these backup systems. As a result, diesel consumption during year was entirely related to the company's fleet of cars, which continued to operate regularly without the need for other backup power sources.

		2024			
		Interior		Exterior	
Type	Source	Office & Data Central Center	Groups Generators	POP+ Milan and Bari	Car Fleet
NON-RENEWABLE SOURCES	Gasoline (lt)	0	0	0	2.234
	Diesel (lt)	0	0	0	37.922
	LPG (lt)	0	0	0	8.278
	Methane (lt)	0	0	0	375
	Hybrid Gasoline (lt)	0	0	0	45.365
	Hybrid Diesel (lt)	0	0	0	7.381
	Plug-In Hybrid Benz (lt)	0	0	0	28.583
TOTAL		0	0	0	130.138



Car Fleet

UNIDATA's car fleet plays a key role in supporting business activities, inspections, and installation and maintenance operations. Currently, it consists of 113 vehicles.

In recent years, UNIDATA has undertaken a major renewal process of its fleet, with aim of reducing its environmental impact and promoting more sustainable mobility.

Replacing endothermic-powered vehicles with hybrid and electric models was one of the strategic choices made.

Car Fleet									
Year	Gasoline	Gasoline - Hybrid	Gasoline Plug-in Hybrid	Diesel - Hybrid	Diesel	LPG	Methane	Electric	Total
2021	3	-	-	-	30	9	2	-	44
2022	3	32	1	1	12	4	2	-	55
2023	2	43	16	2	11	6	1	1	82
2024	2=	50↑	20↑	5↑	28↑	6=	1=	1=	113↑



To date, 67 percent of UNIDATA's fleet consists of hybrid- or full-electric-powered vehicles, a significant step toward alignment with the company's sustainability policies. The company has set ambitious goals for the next few years, as outlined in the impact report, with plans to gradually replace the entire fleet with vehicles using low-emission technologies.




This project to transition to a fully sustainable fleet not only meets environmental needs, but is also in line with global trends of decarbonizing and reducing ecological footprint of businesses.



The adoption of environmentally friendly supplies is therefore a strategic priority for UNIDATA, which aims to strengthen its commitment to combating climate change by further reducing CO₂ emissions generated by its daily operations.

As required by Law No. 208/2015 on Benefit Societies, the targets stated for current fiscal year, achievements and future targets are shown below:

Third purpose of common benefit				
Purposes of common benefit	Goal 2024	Result 2024	Achievement Objective	Goal 2025
Annual monitoring of per capita consumption and emissions	Replacement of 30% of company cars considering the car fleet in Rome, Milan and Bari.	Replaced 34% of company cars.		10% replacement of company cars considering the car fleet in Rome, Milan and Bari.
Annual monitoring of per capita consumption and emissions	Reduction in per capita emissions by 10%, considering the car fleets of Milan, Rome and Bari.	The company did not meet the target set for 2024. As a result of the increase in the number of cars following acquisition of the Milan car fleet, emissions increased by 3 percent.		Reduction in per capita emissions by 10%, considering the car fleets of Milan, Rome and Bari.

 Target achieved
  Target not achieved
  Target partially achieved



Renewable Sources

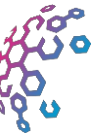
UNIDATA's energy needs are met entirely through 100% renewable sources, a commitment that reflects the company's desire to minimize the environmental impact of its operations and actively contribute to the transition to a more sustainable future.

Self-generated energy from the photovoltaic system, installed to cover the outdoor parking lots of the main office, played a key role in this path. During the year 2024, the system generated a total of 151,000 kWh, contributing to the coverage of company consumption. This self-generated energy accounted for about 6 percent of total energy used by UNIDATA during year, a share that, although small, demonstrates the effectiveness of the renewable technology adopted in dependence on traditional energy sources.

The remaining 94 percent of the energy required for the company's daily operations comes suppliers who guarantee 100 percent sustainable production. This means that every single kWh consumed by UNIDATA is derived renewable sources, such as solar, wind, hydropower or other environmentally friendly sources, further reinforcing the company's commitment to a low-emission future.

The adoption of these energy policies not only supports UNIDATA's long-term sustainability goals, but also allows it to reduce the company's overall ecological footprint, contributing to the fight against climate change and promoting a business model that places environmental protection at the center of its operational strategies.

Type	Source	2024			
		Interior		Exterior	
		Office & Central Data Center	Generator sets	POP+ Milan and Bari	Car Fleet
RENEWABLE SOURCES	Photovoltaic (KWh)	151.000	-	-	-
	Green Energy (KWh)	2.662.678	-	1.681.170	-
TOTAL		2.813.678	-	1.681.170	-



Energy intensity ratio

Energy from Non-Renewable Sources	u.m.	2024
Energy from automotive gasoline	MJ	2.440.871
Energy from automotive diesel	MJ	1.614.599
Energy from automotive methane	MJ	7.560
Energy from automotive LPG	MJ	208.606
Total energy from non-renewable sources	MJ	4.271.636
Energy from Renewable Sources	u.m.	2024
Self-generated energy	MJ	543.600
Purchased renewable energy	MJ	15.637.853
Total energy from renewable sources	MJ	16.181.453
TOTAL ENERGY CONSUMED	MJ	20.453.089

Energy intensity, which is an indicator of the organization's energy efficiency, relates the amount of energy consumed to the company's net revenues as of December 31, 2024.

fiscal year 2024, the value is 0.2 MJ/Euro.

Energy intensity	2024
MJ/Euro	0,2

Regarding the energy intensity ratio for which 2024 is the first year of reporting, there is no comparative data with the previous period.





Direct Greenhouse Gas Emissions SCOPE 1

Scope 1 emissions refer to direct emissions generated by company operations from sources owned or controlled by the company, such as fossil fuels used in company facilities and vehicles.

In UNIDATA's case, these emissions come mainly from the use of fuels for heating and cooling company spaces, the use of emergency generators, and the company's fleet of vehicles.

In 2024, the gensets were not refueled because they were not used during the year; therefore, their contribution to emissions is zero, with a value of zero.

However, compared to 2023, the company has seen an increase in CO₂ emissions due to two main factors:

- The installation of new components for the air conditioning system
- The increase in the number of company vehicles compared with the previous year.

Regarding the following Non-Financial Statement (DNF), emissions from gasoline, diesel, and automotive gas, expressed in tons of CO₂, were calculated based on fuel consumption monitored through fuel cards provided to employees.

These charts show, in some cases, consumption in liters or, in others, consumption in terms of kilometers traveled.

35

The value of CO₂ emissions was then deduced from the information in each vehicle's logbook, which provides details on specific consumption and related emissions.

Direct Greenhouse Effect Gas (GHG) Emissions (SCOPE 1)	
	T CO ₂ eq
Source	2024
Generator sets	-
<i>Fuel</i>	-
Heat pumps	0,57
<i>Fluorinated</i>	0,57
Car Park	320,40
<i>Gasoline</i>	4,21
<i>Diesel</i>	86,64
<i>LPG</i>	12,62
<i>Methane</i>	2,71
<i>Mild Hybrid Gasoline</i>	178,72
<i>Mild Hybrid Diesel</i>	18,41
<i>Plug-In-Hybrid Gasoline</i>	17,09



Direct Greenhouse Gas Emissions SCOPE 2

Scope 2 emissions are those from energy production (electricity, heat or steam) purchased and consumed by the organization, but which do not come directly from its production facilities or processes. They are therefore indirect emissions, in that they occur outside the physical boundaries of the company, but are nonetheless related to its activities through the use of energy purchased from external suppliers.

To calculate and monitor these emissions, UNIDATA adopts the methodology defined in "The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)," one of the most internationally recognized for measuring and managing greenhouse gas emissions.

This protocol provides guidelines for proper quantification of indirect emissions, ensuring accurate monitoring of the impact of its activities on the environment, even outside its physical facilities.

In compliance with the guidelines provided by the Global Reporting Initiative (GRI), specifically Standard 305-2, which establishes Scope 2 indirect emissions reporting guidelines, UNIDATA calculated its emissions for the year 2024 using two separate approaches. These approaches allow for an accurate estimate of emissions purchased energy, considering both the average energy mix of the country in which the company operates and the specific energy purchased, in case it comes from renewable or other low-carbon sources.



Adopting these calculation methods allows UNIDATA to have a complete and transparent view of its Scope 2 emissions, implementing targeted strategies to reduce its environmental impacts such as purchasing green energy or better managing energy efficiency in its operations.

Location based approach

Questo approccio si basa sulle emissioni medie associate alla produzione di energia elettrica nel mix energetico regionale, cioè le emissioni totali generate da tutte le fonti di energia utilizzate nella specifica area geografica in cui l'azienda opera.

Market based approach

Le emissioni vengono calcolate in base al mix energetico effettivamente scelto dall'azienda attraverso il proprio fornitore di energia. Si considerano le caratteristiche specifiche del contratto di approvvigionamento energetico. Gli acquisti di energia elettrica proveniente da fonti rinnovabili, accompagnata da certificati di Garanzia di Origine, vengono assegnati un fattore di emissione pari a zero nel calcolo delle emissioni Scope 2.



Nota metodologica

Le emissioni di CO2 derivanti dall'utilizzo di energia elettrica – calcolate secondo la metodologia location based – sono state ricavate utilizzando il fattore "ISPRA 2024, *Efficiency and decarbonization indicators in Italy and in the biggest European Countries- Edizione 2024*".

Le emissioni di CO2 derivanti dall'utilizzo di energia elettrica, calcolate secondo il metodo market-based, sono state considerate pari a zero a partire dalla presente DNF.

Questo perché UNIDATA ha acquistato energia elettrica prodotta interamente da fonti rinnovabili.

Nel market-based method, l'energia elettrica acquistata da fonti rinnovabili, certificata tramite le Garanzie di Origine, viene moltiplicata per un coefficiente di emissione pari a zero.

Indirect greenhouse gas (GHG) emissions from energy consumption (SCOPE 2)

	T CO2 eq
Source	2024
Location Based	1.859,97
Electricity	1.859,97
Market Based	-
Electricity	-



Environmental risks

Risks related to the energy consumption of the infrastructure used

The exponential increase in data traffic represents a major environmental challenge for the telecommunications sector. In fact, data transmission requires increasing consumption of electricity, with the resulting impact on overall consumption and increased indirect CO₂ emissions into the atmosphere.

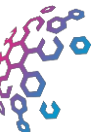
This phenomenon, linked to the expansion of digital infrastructure, places increasing pressure on environmental sustainability as the demand for power needed to power data centers and telecommunications networks continues to grow.

To mitigate this risk, UNIDATA has adopted a sustainability-oriented policy, choosing to power its Data Center exclusively with green energy, from renewable sources. This choice not only reduces the company's environmental impact, but also contributes to the decrease in greenhouse gas emissions associated with its operations. Adopting energy from renewable sources is a concrete and strategic measure to align with global sustainability goals. The National Integrated Energy and Climate Plan 2030 (NIPEC) represents the tool that marks a turning point in Italy's energy and environmental policy, directing the country toward a path of decarbonization. The main objective of this plan is to.

reducing greenhouse gas emissions, a goal that UNIDATA actively supports by trying to cut its emissions as much as possible, with actions ranging from improving energy efficiency to using cleaner energy. In line with the directives of the European Green Deal, which aims to achieve climate neutrality by 2050, UNIDATA has defined a clear energy-saving strategy. This includes not only a commitment to the use of renewable sources, but also the implementation of technologies and practices designed to minimize the environmental impact of its activities.

The company has also developed and initiated a series of interventions aimed at monitoring and controlling its emissions, seeking to minimize the effects of its operations on natural resources and the environment.

In summary, UNIDATA's approach is part of a broader regulatory and strategic framework aimed at sustainability and combating climate change, with goal of reducing its CO₂ emissions and actively contributing to the achievement of climate neutrality goals set at the national and European levels.



Risk of incurring penalties or action for non-compliance with applicable environmental regulations

The risk of incurring penalties or action is related to noncompliance with current regulations on electromagnetic and noise emissions, environmental protection, and zoning regulations.

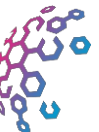
This risk relates to potential violations of local, national, and international laws and regulations governing the environmental impact of corporate activities, particularly those that affect technological infrastructure, workstations, and their location in the territory.

UNIDATA recognizes the importance of complying with these regulations to avoid negative environmental impacts and legal penalties. For this reason, the company takes a proactive and responsible approach to monitoring and mitigating this risk. In particular, UNIDATA implements constant monitoring of its activities, involving both the network design managers, who are responsible for verifying the compliance of facilities with technical and environmental regulations, and the legal department, which ensures compliance with applicable laws and specific environmental regulations.

A key step in this direction was the acquisition of UNI EN ISO 14001:2015 certification, which formalizes the company's commitment to compliance with environmental regulations in the industry.

This certification certifies that UNIDATA has implemented an effective environmental management system (EMS) geared sustainability and continuous improvement of its environmental performance.

The acquisition of ISO 14001:2015 has enabled UNIDATA to establish self-control methods to monitor its activities and prevent possible violations. The main objective is to ensure that all operations are conducted in line environmental regulations, minimizing impact on the environment and fostering continuous improvement while respecting natural resources.



Risks related to natural disasters (cloudbursts, earthquakes, floods, etc.).

One of the main goals of UNIDATA's sustainability policy is to reduce environmental risks, with a focus on Natural Risk.

This risk is defined as the product between the probability of a potentially dangerous natural phenomenon occurring and the economic value of the structures in the affected area.

The increasing frequency of natural disasters, such as cloudbursts, earthquakes, floods and other extreme events, is directly related to climate change (Climate Change). These extreme events have an increasing impact, directly or indirectly, on the safety of production facilities and worker protection.

Climate change has led to an increase in extreme natural phenomena, making it essential for companies, particularly UNIDATA, to take an adaptive approach to risk management.

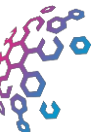
Every natural disaster, while unpredictable, represents a lesson learned. These events provide valuable insights to improve design and implement preventive measures that can make infrastructure more resilient to future similar events.

For example, the adoption of advanced design techniques and the implementation of appropriate protection systems are essential to ensure business continuity even in the event of natural disasters.

These analyses, which are conducted after each incident or disaster, provide crucial information to identify critical issues and improve risk management processes.

The information extracted enables the definition of processes and operational practices that, when implemented, reduce the likelihood and impact of similar future events.

In addition, such analyses support damage mitigation, enabling innovative solutions for infrastructure protection and worker safety, increasing the overall resilience of the organization.



Risks associated with construction excavations for infrastructure construction in protected territories. Plans necessary for environmental restoration and rehabilitation.

The construction of infrastructure in sensitive and protected territories involves significant risks related to the invasiveness of excavation operations and the possibility of damaging the surrounding environment. To minimize these risks, it is essential to adopt advanced technical and methodological approaches that minimize environmental impacts, especially in areas of special ecological or cultural value.

For this reason, so-called "Systems" providers responsible for the excavation and rehabilitation phase in these contexts are required to employ the most sustainable technologies available. The main objective is to limit disturbance not only in the urban context, but also in protected territories, which require special attention to comply with environmental protection and conservation regulations.

Among the most promising techniques are traditional mini-trenching and reduced mini-trenching, which allow, through innovative and efficient solutions, to significantly reduce environmental impact and disruption to local communities.

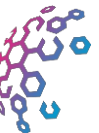
These methods, which involve smaller and less invasive excavations, are particularly suitable for operations in confined spaces or sensitive areas. In addition, where infrastructure allows, "no dig" techniques will be adopted, which eliminate the need for traditional excavation, further reducing the risk of damaging the surrounding soil and natural resources.

"No dig" techniques refer to innovative methods for laying underground pipes and cables without having to dig large trenches, a process that also includes the rehabilitation and reuse of existing infrastructure.

This approach minimizes land disturbance and preserves local ecosystems, a particularly relevant consideration in protected lands where any impact must be minimized.

However, it is important to note that despite the adoption of advanced technologies, there remain indirect risks related to the management of contracts with external Systems. These risks can arise from mismanagement of excavation and remediation phases, non-compliance with environmental regulations, or poor training of contracted personnel. Therefore, it is crucial that external companies and suppliers are properly selected and monitored so that they comply with safety standards and environmental best practices established in the plans of operations.

In conclusion, the adoption of environmentally sustainable practices and the proper management procurement contracts are key elements in ensuring environmental safety and minimizing the risks associated with construction excavations.





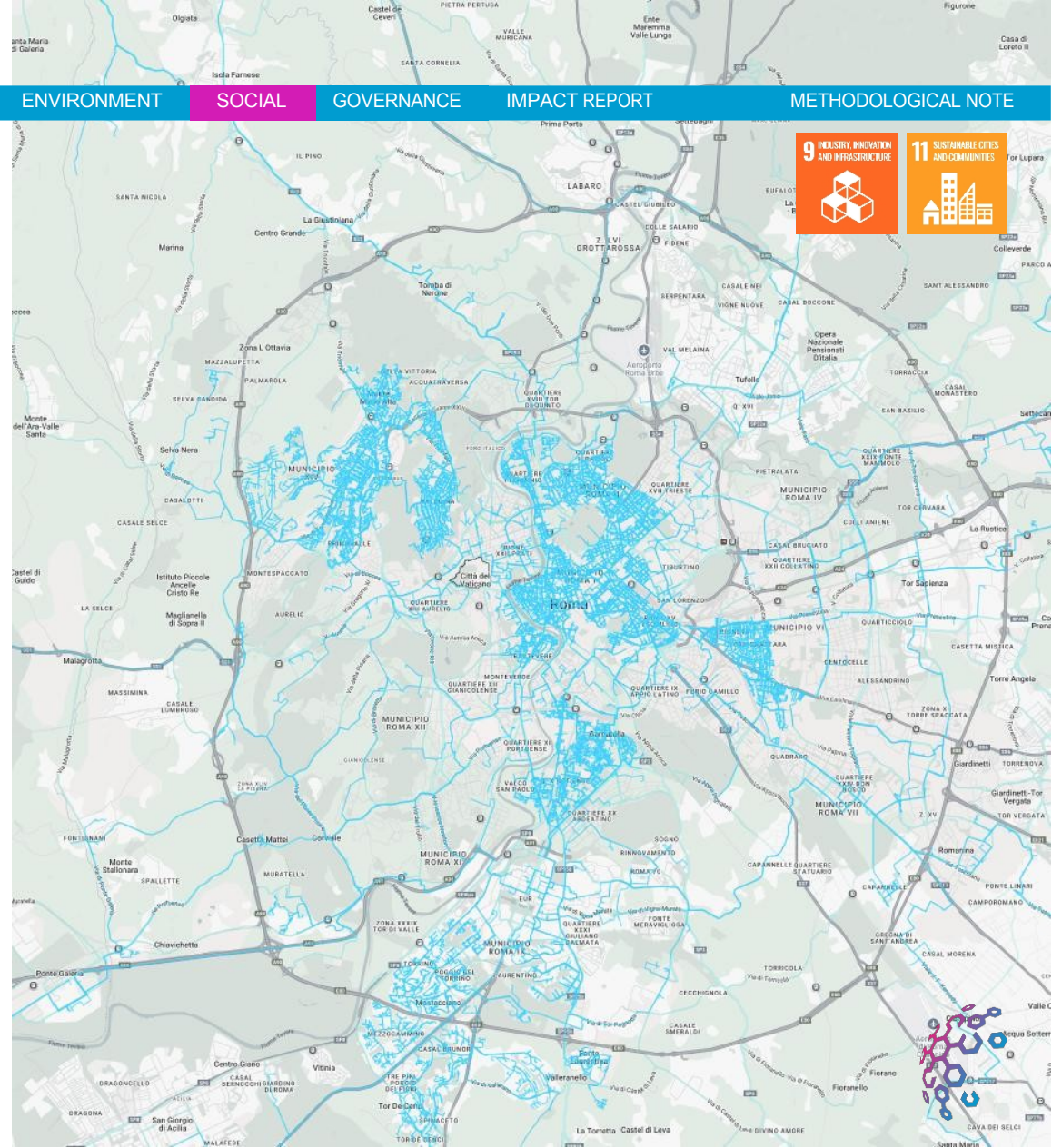
UNiDATA

SOCIAL



Connection for all

UNIDATA is actively committed to pursuing social goals through the provision of innovative ICT solutions, with a focus on Internet access and communication services. Its mission is based on the belief that technological innovation is a key driver for sustainable development and collective well-being, aiming to reduce the digital divide and foster more efficient resource management. Ultra-wideband is the indispensable new frontier of connectivity, and Italy is gaining ground in this direction, upgrading its infrastructure with new facilities. Data are carried by bundles of very thin fiberglass and plastic polymer cables that travel faster through pulses of light. UNIDATA has decided to contribute to this process by implementing a connectivity network that has reached entire city areas, bringing super-fast connectivity even to territories that were in a digital divide, that is, far from the major connection supplies, underserved or even excluded from the network. The infrastructure made available is technologically aligned with the latest trends in the field of Internet access services i.e. the so-called NGAN (Next Generation Access Network) also known as Ultra internet, i.e. fiber at its maximum power, the protagonist of the new generation of telecommunications network.



UNIDATA's proprietary fiber-optic network is one of its main strengths, enabling it to guarantee a particularly reliable service; part of the 7,609 km installed through 2024 is also granted to other operators through IRU contracts. IRU (Indefeasible Right of Use, translation "irrevocable right of use") is a contractual form that allows acquisition of exclusive, unrestricted and non-revocable use of a part of a telecommunication system, which for UNIDATA's contracts lasts for 15 years. Composed and integrated with different technologies, infrastructure architectures and licenses, the network offers state-of-the-art services including:



Connettività a
banda ultra-
larga



Connessioni
wireless



VoIP

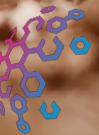


VLAN



IoT

By choosing the ultra-wideband of NGAN networks, the company is able to offer to all users reached by the proprietary network, the maximum performance provided by the FTTH (Fiber to the Home) architecture, which is also the most durable form of investment. The acronym FTTH denotes the broadband connection from the exchange directly to the end user's modem. Over time, UNIDATA has built and placed in service several Pops (Points of Presence), or sites where its own telecommunications equipment is installed. These devices, using GPON (Gigabit-capable Passive Optical Network) technology, are able to provide FTTH-like services to both the bulk of the SMB and residential markets.



The property network

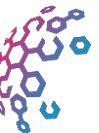
It was 2002 when UNIDATA began the first work on the construction of its fiber optic infrastructure. Since then, the company has continued to expand its network, bringing FTTH (Fiber to the Home) connectivity to Rome and numerous municipalities in the province, with constant expansion throughout the territory. Over the years, UNIDATA has established important partnerships that have enabled it to guarantee nationwide coverage.

As of December 2024, UNIDATA has wired a total of 296,982 real estate units (IOUs), a significant increase from the 280,157 IOUs connected at the end of the previous year. This achievement highlights the company's commitment to providing high-speed Internet, an increasingly relevant goal in the era of digitization. When talking about ultra-wideband and FTTH connection, it is important to understand the difference between white, black and gray areas. This subdivision was introduced by the European Commission in 2013, with the intention of identifying areas that required specific interventions to achieve digitization goals. The classification is based on the level of private investment in ultra-wideband networks in various municipalities and, in some cases, within specific areas of a single urban area, taking into account that cabling does not follow a uniform logic but is developed by house numbers.

Infratel, the company controlled by the Ministry of Economic Development, is responsible for updating this classification and mapping Internet access networks.

Infratel's goal is to complete the development of the networks and periodically update the mapping, so as to ensure increasingly accurate and targeted planning for the deployment of ultra-wideband across the country.

- Black areas are those with high population density that are characterized by the presence of infrastructure and a competitive market with at least two different ultra-wideband network service providers.
- White areas are those that have no ultra-wideband infrastructure and no operator has shown interest in investing and need economic intervention from the state.
- Gray areas are those where there is only one network operator and where others are unlikely to decide to invest or build a second network within three years after mapping.



Unifiber - The digitization of gray areas.

The UNIDATA Group, through its jointly controlled company Unifiber S.p.A. with the CEBF Fund, is committed to overcoming the Digital Divide through the deployment of FTTH passive access fiber optic networks in the gray areas of the Lazio region and on the sale access and use of the networks to other operators.

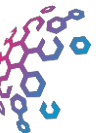
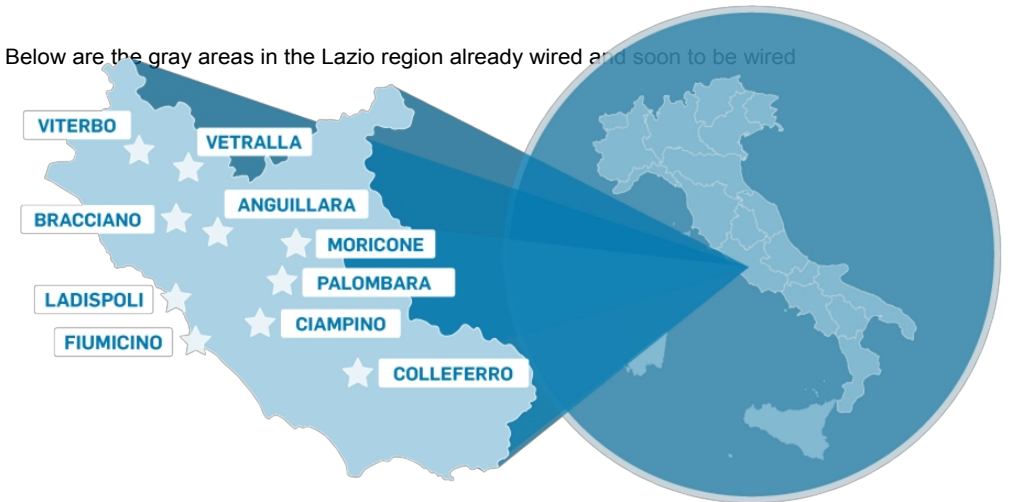
Once the infrastructure of the network is completed, UNIDATA will have the right to use it, according to agreements established with CEBF, on a pay-per-use *basis*, allowing it to reach first users who until then did not have access to ultrafast bandwidth.

On Nov. 13, 2024, Open Fiber and UNIFIBER announced that they have entered into a collaboration agreement that will allow Open Fiber to reuse UNIFIBER-owned network infrastructure already existing in Lazio to extend the FTTH (Fiber To The Home, the fiber that reaches inside homes) network as part of the "Italia a 1 Giga" Plan, a public intervention plan of the Italian Ultra Broadband Strategy financed by PNRR funds.


By 2024, 48,009 Real Estate Units have already been reached in various municipalities in the Lazio region for a total of 174,305. It is planned for 2025, to reach an additional 59,000 IUs for a total of 233,305 units wired as of Dec. 31, 2025.




Importantly, thanks to this project, even citizens and businesses in small municipalities such as Anguillara Sabazia, Bracciano, and Palombara Sabina will be able to take advantage innovative services and high-speed FTTH connections of up to 1,000 megabits per second.

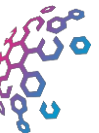
Below are the gray areas in the Lazio region already wired and soon to be wired



As required by Law No. 208/2015 on Benefit Societies, the targets stated for current fiscal year, achievements and future targets are shown below:

First purpose of common benefit				
Purposes of common benefit	Goal 2024	Result 2024	Achievement Objective	Goal 2025
Wiring gray and black areas in fiber	New IUs in gray areas: 50,000. New IUs in black areas: 16,000.	IUs in gray areas: 48,008. IUs in black areas: 18,500.		New IUs in gray areas: 55,000.

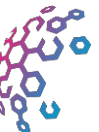
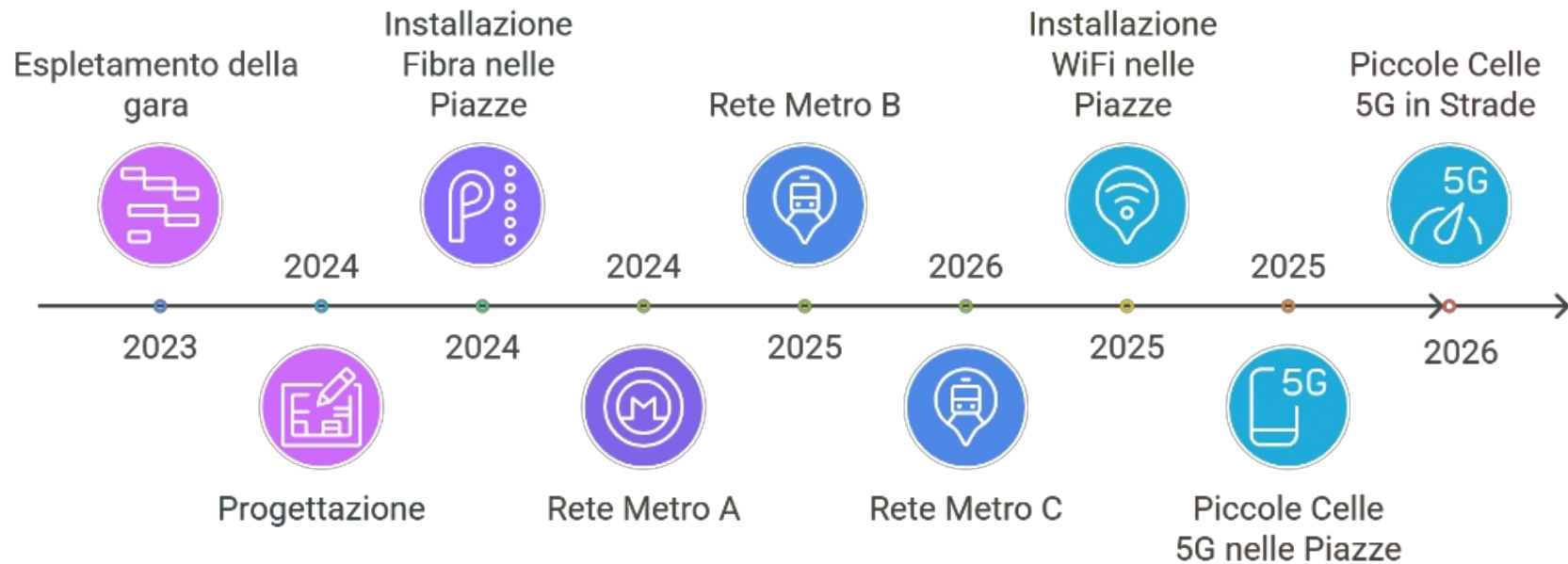
 Target achieved
  Target not achieved
  Target partially achieved



#Rome 5G project

During 2023, the Temporary Grouping of Enterprises (RTI), consisting of Boldyn Networks (lead partner), UNIDATA, IFM and Cecchini, has been awarded a concession contract with City of Rome for the implementation, management, operation and maintenance of 5G and Wi-Fi infrastructure in the Capital Territory. The #Roma5G project was awarded through a Public Private Partnership (PPP) and the concession will last for 25 years. During 2024, the project continued its development, with significant progress.

UNIDATA plays a key role within #Roma5G, being responsible for creating the digital infrastructure that enables Wi-Fi, IoT and 5G services. Planned activities include the installation of small cells, IoT sensors and high-definition 5G cameras, which will have a significant impact in improving connectivity and public safety throughout Rome. With these advanced technological solutions, the project will help make Rome an increasingly smart and connected city.



Data center development and cloud services

From an infrastructural perspective, the Data Center is the beating heart of the business because it houses all the equipment that allows processes, communications, and services to be governed in support of any business activity.

Owned or outsourced, the CED represents the cornerstone of business continuity. UNIDATA's Data Centers are designed and built to meet the expectations of those who use them and ensure the highest quality; they feature an architecture that guarantees constant maintenance of energy and conditioning activity in order to ensure business continuity for all customers.

The Data Center structure is inspired by the n+n redundancy standard (Tier IV compliant), a configuration used to ensure that all crucial components are duplicated, thus ensuring that if one of these components fails, the other can take its place without interruption.

Cloud services

UNIDATA offers a range of services designed to meet modern IT infrastructure needs, including:

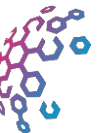
1. **Housing:** Secure physical space to house servers and IT equipment at the UNIDATA's data center.
2. **Hosting:** Web hosting services for managing sites and applications.
3. **Server Colocation:** Placement of customer servers within UNIDATA's data centers with professional support and management.

4. **Backup:** Solutions for data backup and protection against loss of vital information.
5. **Disaster Recovery:** Strategies and technologies to ensure business continuity during catastrophic events.
6. **Virtual Data Center:** Creating a virtual data center tailored to business needs, enabling scalability and flexibility.
7. **Cloud Storage Services:** Allows companies to store their data securely and scalably, facilitating migration to Cloud solutions and the creation of their own dedicated Data Center, which can be either virtual or physique.


UNIDATA's cloud storage enables customers to renew and modernize their IT infrastructures with customized solutions to optimize data management and improve operational efficiency.




To meet the expectations of the most demanding customers, the company guarantees:

- Security, reliability and speed of the infrastructure and the Cloud;
- 99.99% guaranteed SLA level, supported by direct customer service with competent staff on call 7 days a week;
- in the area of data security, control of the technical premises by means of a 24-hour supervision, technological control systems and internal and external video surveillance;
- No greenhouse gas emissions generated.



As required by Law No. 208/2015 on Benefit Societies, the targets stated for current fiscal year, achievements, and future targets are shown below:

Third purpose of common benefit				
Purposes of common benefit	Goal 2024	Result 2024	Achievement Objective	Goal 2025
Energy consumption reduction targets	Data center energy consumption measurement.	Energy consumption monitoring systems have been implemented for the Rome Data Centers. For the Milan Data Center, there is no precise monitoring system in place.		Implementation of a metering system for the energy consumption of the Data Center in Milan.

 Target achieved
  Target not achieved
  Target partially achieved

First purpose of common benefit				
Purposes of common benefit	Goal 2024	Result 2024	Achievement Objective	Goal 2025
Provision of Cloud space to foster dematerialization (*)				Launch of a virtual server running in a cloud computing environment (UNISTACK).

(*) In the 2023 Impact Report, there were no targets defined on the following Theme/benefit.



Cybersecurity

The objective of the services offered by UNIDATA is to equip its clients with Organizational, Procedural, Technical and Technological systems aimed at monitoring, managing and maintaining security in the company with the purpose of raising awareness and improving knowledge of it, making people understand its risks and quantifying its economic aspect. These are fundamental and enabling elements for the dissemination of the culture of data and its security in all its life stages.

UNIDATA, thanks to its IT infrastructure and technical and technological know-how, plans to set up, with the help of specialized partners, environments and teams dedicated to monitoring and incident management in the areas of physical and perimeter security, network security and cybersecurity. This includes the creation of three types of control rooms:

- SOC (Security Operation Center)
- NOC (Network Operation Center)
- CERT (Computer Emergency Response Team)

The SOC/NOC/CERT service package addresses the need to ensure a level of security that reduces the major risks to which an Organization is exposed.

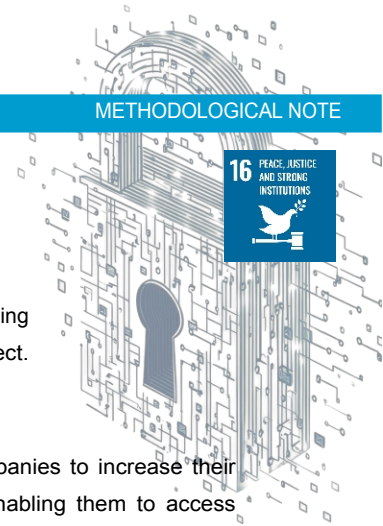


ISO/IEC 27001 - Sistema di Gestione della Sicurezza delle Informazioni

A security-by-design and security-by-default approach enables companies to increase their competitive advantage by ensuring a reliable market profile and enabling them to access tenders and contracts with certain security requirements.

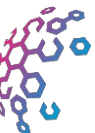
UNIDATA implements targeted and timely actions of:

- monitoring and management of events and incidents in the areas of physical and perimeter security, network security, and cybersecurity;
- Drafting and updating management systems, processes and procedures in the areas of Security Governance, Risk Management and Compliance;
- Dissemination of a safety culture by defining roles and responsibilities and providing awareness and training sessions.
- Obtaining and renewing ISO IEC 27001:2022 certification.



16

LEADS: JUSTICE AND STRONG INSTITUTIONS



Legislation in the field of information security

- **Legislative Decree September 4, 2024, No. 138**

The European Union's **Network and Information Systems Security Directive**

(NIS2) is a key piece of legislation that establishes cybersecurity requirements for businesses, including listed companies, operating in critical sectors. The directive requires companies to take measures to

appropriate security to protect their networks and information systems from cyber attacks. Enterprises must also promptly report security incidents to the relevant authorities. The regulations require Italian enterprises identified as "essential subjects" or "important subjects" to register on a platform managed by ACN (National Cybersecurity Agency). UNIDATA, considering the type of services it offers and its qualification as: a) "providers of public electronic communications networks and the providers of publicly available electronic communications services referred to in Article 3(5)(b)"; b) "medium-sized enterprises within the meaning of Article 2 of the Annex to Recommendation 2003/361/EC," is to be considered an entity acting in a highly critical sector considered, therefore, essential or important.

UNIDATA made the December 5, 2024 registration to the portal.

Essential and important entities shall take appropriate and proportionate technical, operational and organizational measures to manage the risks posed to the security of information and network systems, which such entities use in their activities or in the provision of their services, and to prevent or reduce to the

minimize the impact of incidents for the recipients of their services and for other services.

- **Regulation (EU) 2022/2554 of the European Parliament and of the Council of 14 December 2022**

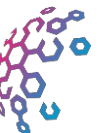
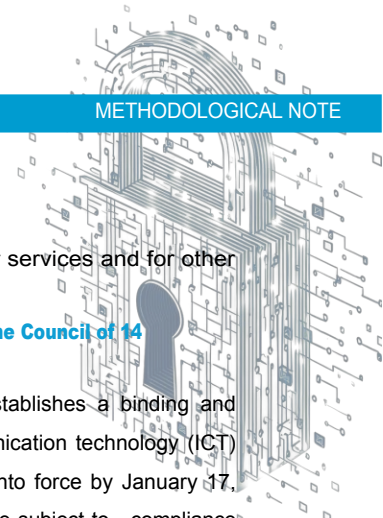
The **Digital Operational Resilience Act (DORA)**, establishes a binding and comprehensive framework related to information and communication technology (ICT) risk management for EU financial sector and will fully enter into force by January 17, 2025. As a provider of critical ICT services, UNIDATA could be subject to , compliance reviews

and assessments by financial supervisors.

- **Regulation (EU) 2024/1689 of June 16, 2024**

The **Artificial Intelligence Act of the European Union**, also known as the **EU AI Act** or **AI Act**, is a European Regulation governing the development and/or use of artificial intelligence (AI) in the European Union (EU). The Act takes a risk-based approach to regulation, applying different rules to AIs based on the risk they represent.

The goal of the AI Act is to ensure that AI systems used within European Union are fully aligned with EU rights and values, ensuring human control, security, privacy, transparency, non-discrimination, and social and environmental well-being The EU AI Act applies to multiple players in the AI value chain, such as suppliers, users, importers, distributors, manufacturers, and authorized representatives.



Customer and Customer satisfaction

UNIDATA understands that, customer centricity plays a key role in business growth, and the starting point lies in shifting the focus from its products and services to its customers and their needs.

UNIDATA is well aware that from customer satisfaction flows customer loyalty. Customer loyalty can be considered as a form of long-term investment that contributes to the increase of positive word-of-mouth and, consequently, to the improvement of brand image.

Customer satisfaction and loyalty generates important positive effects, as the satisfied customer:

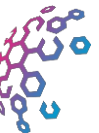
- hardly withdraws from the supply contract, ensuring the company a greater flow of sales over time;

- tends to increase and differentiate its purchases by also signing contracts for additional services;
- tends to be willing to pay a higher service activation price or tends to exert less pressure on discounts.

As economic data show, UNIDATA considers the welfare of its customers to be the engine of its growth.

The table below shows the development of the number of customers and the average monthly value of Average Revenue Per User (ARPU), an indicator of a product's profitability based on the amount of money generated by each of its users.

Customer Base	Customer Type	Number of customers as of 31/12/2024	ARPU as of 12/31/2024	Number of customers as of 31/12/2023	ARPU as of 12/31/2023
	Consumer Unidata	22.529	21	18.531	22
Unidata Business	5.064	396	4.594	370	



Service Charter

The company has a "Service Charter," which is an instrument arranged to protect users in order to ensure due information transparency in this regard:

- To UNIDATA's commitments to customers;
- To the rights assured to the user;
- To the characteristics of the supply relationship;

In accordance with the provisions of industry regulations ordered by the Authority for Guarantees in the

Communications (AGCOM), the Service Charter supplements the General Terms and Conditions in the

govern the supply relationship and should be considered part, together with the pre-contractual information, product sheets and service forms, of the "contractual documentation".

Through the Service Charter, UNIDATA indicates a series of quality parameters of the services provided it is committed to guaranteeing, allowing customers to verify their effective implementation and, providing useful information for users submit reports, proposals, requests for clarification and complaints.

By drafting and publishing this document, UNIDATA demonstrates that it bases its business on customer relationship and not on pure transaction.

In particular, also in order to ensure the principle of choice, UNIDATA uses simple, clear and balanced procedures with reference to the conclusion of service contracts, termination, contract amendments aimed at including, i.e., to

exclude, the provision of an additional service or additional benefits.

The company shall ensure full and clear information to the public about the economic, legal and technical conditions of provision of services and undertakes to make use of the most appropriate means of communication of any changes in the already mentioned conditions.

The company's main commitment is to ensure that any information intended for users takes place in accordance with the principles of transparency, clarity, timeliness and good faith.

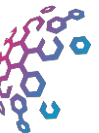
UNIDATA understands that, developing greater awareness of the importance of customer centricity plays a key role in business growth, and the starting point lies in shifting the focus from its products and services, to its customers and their needs.

In the UNIDATA Service Charter, it also declares, in accordance with Authority for Communications Guarantees Resolutions No. 156/23/CONS, its commitment to guarantee the quality parameters set forth.

You can view the Service Charter on the company's website, where it is updated annually ([Contracts and Quality - UNIDATA](#)).



ISO 9001 – Sistema di Gestione della Qualità



The quality of service

In the highly competitive market of the telecommunications industry, customer satisfaction is a crucial differentiator for UNIDATA.

In an environment where customers are increasingly demanding and informed, constantly monitoring their level of satisfaction and actively intervening to improve it has become a key strategic goal for our marketing department.

UNIDATA is committed to strict compliance with the quality parameters established by current regulations, particularly those defined by the Communications Guarantee Authority (AGCOM), when applicable.

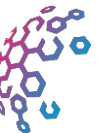
AGCOM Resolution No. 156/23/CON, in fact, establishes key directives for the electronic communications sector in Italy, promoting competition, transparency, universal access to services and innovation. In this scenario, UNIDATA plays active role, contributing to market competitiveness and the provision of advanced technological services.

One of the central aspects of the resolution concerns the introduction of quality standards that operators must meet to ensure that consumers receive services that are not only efficient, but also transparent and in line with their expectations.

To adequately monitor this performance, UNIDATA annually updates the quality standards related to its services, ensuring that they are aligned with regulations and market expectations. To adequately monitor and manage performance indicators, the company annually updates the quality standards to be pursued in the delivery its services and communicates them to users along with an indication of the results achieved, in the first useful billing documentation of each year and by publishing an annual report and semi-annual reports on its website.

Annual KPI results are made public within the first half of following year, accompanied by an annual report.

UNIDATA continuous commitment to improving the quality of services and fulfilling commitments to clients.



UNIDATA is committed to ensuring high quality customer service through constant monitoring along with the adoption of performance management tools.

Feedback received from customers is used to identify areas for improvement and continuously train UNIDATA's structure to respond quickly and effectively.

Each interaction is monitored through tracking and reporting systems to analyze satisfaction, resolve any issues promptly, and ensure that service standards are always met.

Service quality is a priority that the company works on every day to improve the overall customer experience.

Below is a detailed report on customer service data for FY2024, broken down between private and VAT-registered customers.

The contract activation rate is calculated by considering the number calls received vs.

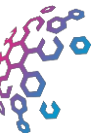
to actually completed sales. In other words, the correlation between the volume of service requests and the percentage of successfully completed contracts is analyzed.

The churn rate, on the other hand, was determined by analyzing all service calls received, comparing the number of those that managed to reach a UNIDATA operator or technician. This measure provides an indication of quality and efficiency of the support service by highlighting the difficulty in handling requests technical assistance.

The table below was created using data provided by Innova Semplice S.p.A., which offered an accurate picture of the performance of customer support services during the year 2024.

The data were analyzed to improve support strategies and optimize the customer experience for both individuals and VAT-registered businesses.

Customer Care Data Report 2024				
	Privates			
	New contract	Activation info	Administration	Technical Assistance
% New contract activation	16%			
%Dropout rate	9%	15%	18%	37%
	Vat Number			
	New contract	Activation info	Administration	Technical Assistance
% New contract activation	12%			
%Dropout rate	10%	23%	16%	43%



Customer service - evolving perspectives

In 2025, UNIDATA will begin implementation of a new customer service solution through an advanced phone bar designed to radically transform the user experience.

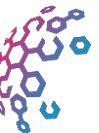
The project is part of a strategy to digitize and optimize customer service, the intention elevating the quality support offered, reducing human error, and improving the overall customer experience. Another key benefit of this integration will data analytics, which will make it possible to gather information on request trends, monitor operator performance, and continuously optimize support processes, thus ensuring that the Help Desk can evolve in response to new market and customer needs.

As customer demands continue to increase and expectations evolve in terms of quick response time and 24/7 support, UNIDATA needs to optimize its processes and ensure highly responsive and quality service.

Adoption of this technology also responds to the growing demand for automation and artificial intelligence in customer service, allowing operational costs to be reduced and staff workload to be minimized. Indeed, the phone bar will offer automated call handling, enabling immediate response to common issues and smoother handling of complex requests, which will be directed to the most qualified operators.

In addition, this innovation reinforces UNIDATA's commitment to a seamless customer experience that adapts to customers' evolving needs, with the goal of increasing customer satisfaction and loyalty. By implementing such an advanced system, UNIDATA will not only improve the quality of support, but also position itself as a leader in the adoption of the latest customer service technologies, ensuring competitive advantages in the long term.

The Contact Center (Help Desk) will make use of Microsoft Teams application, which will be integrated with the company's CRM applications to provide centralized, intelligent communications management. Microsoft Teams will become the one-stop shop for call and interaction management, serving as a unified platform that centralizes voice, video and chat communication. integration with CRM, each operator will be able to receive up-to-date and comprehensive information about customers, such as their interaction history, past issues, and preferences, all in real time during the conversation. This will allow for correct and quick identification of customers, avoiding the need to repeat information and ensuring a more personalized and targeted service.

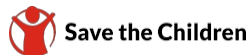


Social Sustainability Measures

Expanding the social dimension of sustainability in a company has a significant impact on all aspects of its organization.

Creating sustainable relationships with all stakeholders in the company's business, combining economic responsibility with social responsibility, will lead to the promotion of values shared by the company and people for the protection of the land and the environment. UNIDATA demonstrates its social commitment by actively participating in various community-oriented initiatives:

- Since 2018, it has made its connectivity infrastructure available free of charge to the "Great House of Peter Pan," a hub serving children and adolescents with cancer and their families, created in Rome by the non-profit Peter Pan Association.
- Since 2020, it has been providing free fiber and Wi-Fi connectivity to the two prisons in the Capital. Thanks to the internet access services, at a time of great difficulty due to the Covid-19 emergency, inmates in the Rebibbia and Regina Coeli prisons are also able to communicate with their families via Skype.
- Since 2023 as UNIDATA, formerly as TWT, it supported Save the Children association by supporting the "Let's rewrite the future" campaign in favor of the children and families most in need in Italy following the spread of Coronavirus and the non-profit Wamba and Athena association that supports children with SMA (spinal muscular atrophy), guaranteeing more than two months of psychological assistance to the little ones and their families;
- Adheres to fundraising campaigns for socially beneficial purposes through the 455XY solidarity numbers, as per the Self-Regulatory Code for the management of solidarity numbers signed together with the other major national Operators. It is a project born in 2014, when the main telecommunications operators adhered to the Memorandum of Understanding with the Department of Civil Defense, defining a procedure for immediate activation and timely dissemination of solidarity numbers to raise funds for people affected by natural disasters;
- Each year UNIDATA participates in 100 fundraising campaigns on various about issues: scientific research, health care, personal protection, animal protection and environmental protection.



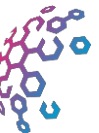
ANTONIANO
OPERE FRANCESCAINE



Peter Pan
ACCOGLIAMO I BAMBINI
MALATI DI CANCRO



unicef



Employees and training

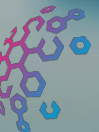
UNIDATA has clearly defined the values that guide it and promotes them to its resources, enshrining them in the Code of Ethics. Among these values, the principles of respect and protection of the person, as well as those related to health and safety at work, assume particular relevance. Human resource management policies are oriented toward the enhancement of the personality and professionalism of each individual, in a work environment that rejects any form of discrimination or harassment.

To foster internal cooperation, communication and to develop staff soft skills, the company promotes a training plan aimed at all employees in the organization.

The plan is to maintain existing skills within the organizational context, develop new skills, and retrain existing skills for the purpose of:

- Enhancing human resources through personal development and increasing organizational well-being;
- To increase, in human resources, awareness of their contribution in helping to achieve the organization's goals and strategies;
- Support the overall growth of the organization, process efficiency and quality of the services provided;

UNIDATA, also, commits to guarantee equal employment opportunities, without discrimination based on ethnicity, gender, age, personal and social conditions, religious and political beliefs, to ensure fair and meritocratic treatment of all employees. The company ensures





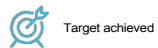
Formazione (ore totali per materia)

Materia	2024	Uomo	Donna
Salute e Sicurezza dei Lavoratori	1.157	916	241
Modello 231	88	59	29
Formazione sistemi e applicativi interni OPS	151	126	25
Induction su informativa EXM	60	20	40
Nuovo codice degli appalti	4	4	0
Protocollo IS-IS	40	40	0
Piattaforma Boomi	70	70	0
Capital Markets Compliance Certification Programme	32	0	32
Totale	1.602	1.235	367



As required by Law No. 208/2015 on Benefit Societies, the targets stated for the current fiscal year, achievements and future targets are shown below:

Second purpose of common benefit				
Purposes of common benefit	Goal 2024	Result 2024	Achievement Objective	Goal 2025
Ensure training consistent with individual needs	Assessment on the Milan and Bari offices, to align with what was done on Rome during the 2023.	During 2024, the set target was not achieved. It is therefore postponed to the next exercise.		Assessment on the Milan and Bari offices, to align with what was done on Rome during the 2023.
Executive and manager training focused on soft skills	Training offered at least 70% of the front lines.	The company has provided training courses to at least 70 percent of the front lines.		Training offered to 100 percent of C-Level lines.



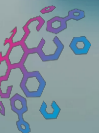
Target achieved



Target not achieved



Target partially achieved





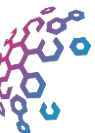
Personnel data

The following are data on the employees of the UNIDATA Group, with regard to the companies included in the full consolidation scope. It should be noted that Domitilla S.r.l. and Unisabina S.r.l. have no employees as of 12/31/2024. The group's employees are all located in Italy. The data in the tables below are calculated by following the criteria of counting people present as of Dec. 31, 2024.

Organic Composition								
Genus	2023				2024			
	UNIDATA	Voisoft	Total	%	UNIDATA	Voisoft	Total	%
Women	61	0	61	27,85%	56	0	56	26,54%
Men	148	10	158	72,15%	145	10	155	73,46%
Total	209	10	219	100%	201	10	211	100%

Turnover Entry				
Genus	2023		2024	
	Total	% turnover	Total	% turnover
Women	23	11%	16	8%
Men	5	2%	8	4%
Total	28	13%	24	11%

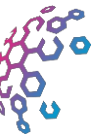
Turnover Output				
Genus	2023		2024	
	Total	% turnover	Total	% turnover
Women	18	8%	19	9%
Men	9	4%	7	3%
Total	27	12%	26	12%



Below are the age and gender ranges broken down by employees and Governance (BoD, Board of Statutory Auditors, and Endoconsiliar Committees):


Age group Employees		
	2024	
	Number	%
Over 50 - Women	21	9,95%
Over 50 - Men	43	20,38%
From 30 to 50 - Women	30	14,22%
From 30 to 50 - Men	85	40,28%
Under 30 - Women	5	2,37%
Under 30 - Men	27	12,80%
Total	211	100%

Age group Governance		
	2024	
	Number	%
Over 50 - Women	3	25,00%
Over 50 - Men	7	58,34%
From 30 to 50 - Women	1	8,33%
From 30 to 50 - Men	1	8,33%
Under 30 - Women	-	-
Under 30 - Men	-	-
Total	12	100%



As required by Law No. 208/2015 on Benefit Societies, the targets stated for current fiscal year, achievements and future targets are shown below:

Second purpose of common benefit				
Purposes of common benefit	Goal 2024	Result 2024	Achievement Objective	Goal 2025
Gender Equality Certification (*)				Arrangement Assessment for Obtaining the Certification on Gender Equality.

 Target achieved
  Target not achieved
  Target partially achieved

(*) In the 2023 Impact Report, there were no targets defined on the following Theme/benefit.

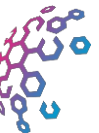
Protected Categories	2023		2024	
	Number	%	Number	%
Protected Cat. administration	2	1%	2	1%
Protected Cat. direct	9	4%	8	4%
Total	11	5%	10	5%

Inclusion

L'inclusione è fondamentale per costruire una società equa e solidale, dove ogni individuo, indipendentemente dalle sue differenze, ha pari opportunità di partecipare e contribuire.

Promuovere l'inclusione significa riconoscere e rispettare la diversità, che arricchisce il nostro tessuto sociale, culturale ed economico.

Il 5% del totale dei dipendenti di UNIDATA appartiene a categorie protette.



Framing						
	2023			2024		
	Men	Women	Total	Men	Women	Total
Executives	5	1	6	4↓	0↓	4↓
Squares	15	6	21	16↑	5↓	21=
Employees	126	54	180	123↓	51↓	174↓
Workers	12	0	12	10↓	0=	10↓
Interns	0	0	0	2↑	0=	2↑
Total	158	61	219	155↓	56↓	211↓

In recent years, UNIDATA has shown steady growth in terms of technological innovation and expansion in telecommunications market. However, the personnel budget for the current period shows a slight decline in relation to staffing, this is because the increase noted for year 2023 was also the result of the merger that took place in the same year, and only then was a process of resource efficiency initiated.





Contract type

	2024					
	Women	%	Men	%	Total	%
<i>Internship</i>	0	0%	2	1%	2	1%
<i>Apprenticeship</i>	2	1%	4	2%	6	3%
<i>T. Indefinite</i>	48	23%	142	67%	190	90%
<i>T. Determined</i>	0	0%	1	0%	1	0%
<i>T. Determined administration</i>	2	1%	0	0%	2	1%
<i>T. Indefinite administration</i>	3	1%	1	0%	4	2%
<i>Apprenticeship administration</i>	1	0%	5	2%	6	3%
Total	56	27%	155	73%	211	100%

90% of employees are employed on full -Time permanent contracts



As required by Law No. 208/2015 on Benefit Societies, the targets stated for the fiscal year, achievements and future targets are shown below:

Second purpose of common benefit				
Purposes of common benefit	Goal 2024	Result 2024	Achievement Objective	Goal 2025
Part time, flexibility working, smart working	Improvement of current conditions of Smartworking (≥ 1 day at week).	The company has modified the conditions of opportunities for smartworking: for the office of Rome you can request, in accordance with area managers, up to six days a month of remote work. For Milan office they are planned nine days.		
Ensuring policies contractual and incentive adequate and fair	Amendment to the CCNL of the employees with resulting greater consistency with business and with Roles and job descriptions.	In 2024 it was amended the CCNL of the UNIDATA employees switching to that specific to the field of Telecommunications.		



Target achieved



Target not achieved



Target partially achieved





Occupational Health and Safety

UNIDATA protects the moral and physical integrity of its employees and collaborators and is committed to spreading a culture of occupational health and safety that tends to raise awareness of the risks related to their activities and promote responsible behavior.

UNIDATA takes all safety measures required technological developments to ensure a safe and healthy working environment, in full compliance with current prevention and protection regulations.

The text that unites all of the relevant legislation is the Consolidated Occupational Safety Act, also known as Legislative Decree 81/2008, which introduced the topic of risk assessment as a "fulfillment of absolute centrality" and which "must cover all risks to the safety and health of workers including those concerning groups of workers exposed to particular risks."

The specific risks associated with the company and its workers are formalized in the risk assessment document (DVR). It must be constantly updated and contain:

- The risk assessment report, detailing the criteria used to assess it;
- An indication of the preventive and protective measures implemented and the protective devices that are adopted;
- An indication of the prevention and protection measures implemented and the prevention devices implemented;

- the program of measures that are to improve security levels over time as well as the procedures implementing the measures to be carried out, together with the roles within the company of those who are to be in charge of them. These can only be people who have appropriate skills and powers;
- An indication of the tasks, if any, that expose workers to specific risks and for which professional skills, specific experience, appropriate training and education are required.

In 2024, training related Occupational Health and Safety was conducted for 1,157 hours. No occupational accidents were recorded in 2020-2024.







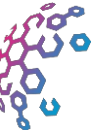
ISO 45001 - Sistema di Gestione per la salute e sicurezza sul lavoro



Corporate Welfare

The goal the company set for itself was to implement a benefits program designed to expand the benefits offered to employees, with intention of improving their well-being, both on an individual and family level. This program gives them access to customizable services and benefits, responding to different specific needs. In addition, it aims to strengthen the protection offered by public welfare (in the areas of social security, health care, welfare and parenting support) and to increase the overall purchasing power of remuneration, thanks to the tax and contribution benefits provided by current legislation. The company adopts a corporate welfare plan for employees with two different forms of funding, one derived from national bargaining and one based on company rules. In the wake of the realization of the positive results achieved in FY2023, employees were awarded the Performance Bonus, which was disbursed in July 2024 through, at the employee's choice, direct payment in the paycheck or crediting of this bonus to BNP Paribas' "WellMakers" platform. On May 24, 2023, UNIDATA's Board of Directors approved the introduction of a share-based Incentive Plan for the three-year period 2023-2025 (so-called stock grant), intended to involve all top management and some first and second lines considered key people. This plan offered employees the opportunity to contribute to the achievement of planned performance goals, with a focus on ESG objectives, which have a weight of 5 percent overall. The plan called for the achievement of at least 50% +1 of the goals set in the impact report. This goal was fully achieved, confirming the effectiveness of the strategy put in place and ongoing commitment of employees to the company's goals, particularly those related to sustainability and social responsibility. In fact, UNIDATA has completed 73 percent of the goals set in the previous report. The success of the Incentive Plan demonstrates how UNIDATA promotes a results-oriented culture, encouraging the active participation and involvement of all key figures in the company's growth and development process. As required by Law No. 208/2015 on Benefit Societies, the stated targets for current fiscal year, results achieved, and future targets are shown below:

Second purpose of common benefit				
Purposes of common benefit	Goal 2024	Result 2024	Achievement Objective	Goal 2025
69  Ensure adequate and fair contractual and incentive policies	 Target not achieved  Target partially achieved Extend MBO and/or Stock Grant to a larger population.	The MBO bonus during 2024 was extended to third-line coordinators.		Extend MBO and/or Stock Grant to a larger population.



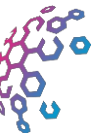
Risks in Social and Community Settings.

Risks related to noncompliance with regulatory regulations and changes in the regulatory framework

Regulations in the Telecommunications sector, and in particular those pertaining to Fiber Optics, are constantly evolving. The need for Italy to get back in the race on the broadband front is prompting institutions to accelerate on the regulatory side, with a particular focus on simplifications for the laying of fiber optics. The new regulations, starting with Decree 33/2016 European Directive 61/2014 "Fiber Optic Decree," aim, in fact, to facilitate the installation of high-speed electronic communication networks, promoting shared use existing physical infrastructure and the use of new technologies in excavation, which are less invasive and costly. This orientation is confirmed by Decree-Law No. 76 of 2020 which introduced further simplification measures for the deployment of networks. This standard provides.

that, companies providing electronic communications networks and services are allowed to carry out the excavation, installation and maintenance of fiber optic communication networks by only submitting a certified report of the start of activities (SCIA) to the competent local government and the bodies in charge of carrying out controls. Decree-Law No. 76 refers to the provisions of Decree-Law No. 18 of 2020, which allowed, companies providing electronic communications networks and services, to carry out any useful initiative aimed at upgrading infrastructure, ensuring operation of networks and the operability and continuity of services, including during the period of epidemiological emergency from SARS-CoV-2. The need to achieve the European objectives related to connections in broadband and ultra-wideband, which require cabling

of at least 50 percent of real estate units, pushes our country to invest in the development of Fiber Optic infrastructure, turning new regulatory interventions into opportunities and not risks. In order to witness the reliability of its services, the company resorts to certifications issued by third parties. In particular, UNIDATA has achieved ISO 9001:2015 Certification related to architecture qualities, ISO 27001:2022, related to information security management system, and obtained during 2021 ISO 14001:2015 Certification related to environmental management of organizations. During 2024, it obtained UNI EN ISO 45001:2018 Certification - Occupational Health and Safety Management Systems.



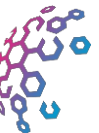
Reputational and operational risks due to delays in project execution

Reputational and operational risks arising from delays in project execution represent one of the crucial challenges to UNIDATA's sustainability and success. In an economic environment where corporate prosperity is no longer based only on financial metrics, but also on values such as reputation, brand quality, and respect for the environment and human rights, modern companies are also judged by their commitment to social and environmental sustainability.

UNIDATA's reputation plays a central role in its ability to attract and retain clients, investors, and talent. Any significant delays in project implementation, whether caused by internal or external difficulties, can easily be amplified by the media and communication channels, resulting in reputational damage. Such damage can negatively affect customer trust and brand value, affecting profit volume and market capital. To mitigate this risk, UNIDATA adopts a proactive strategy of communication and dialogue with local communities, with the aim of identifying the most relevant needs and integrating them into structured action plans. Constant monitoring of the implementation of these plans helps prevent possible reputational damage and reduce operational risks. From an operational point of view, UNIDATA is exposed to a number of practical risks that could affect the smooth progress of projects, including impacts on cost and time of implementation. Specifically, the main operational risks are as follows:

- Increased cost of procurement of energy sources and other essential supplies for business projects, which could strain the already planned budget.
- Difficulties in accessing distribution of raw materials, especially when supplies depend on sole suppliers, with the risk of interruptions or slowdowns in operations.
- Unavailability of direct substitutes for specific purchases or supplies, particularly in the case of unique materials or suppliers in the installation industry.
- Long and complicated times obtaining the necessary administrative approvals from local governments, especially for the laying of new fiber optic network lines.
- High costs associated with obtaining such approvals and, in general, with the costs of implementing the network projects included in the business development plan.

The occurrence of these risks could jeopardize the effectiveness of business investments, with the possibility of lowering profitability compared to initial forecasts. In some cases, UNIDATA could also face the loss of invested capital if such circumstances are not adequately managed. Therefore, it is essential that the Company continue to monitor and manage these operational risks proactively, adopting alternative solutions to deal with procurement difficulties and resolving any licensing issues in a timely manner.



Risks associated with the collection, storage, and processing of personal data

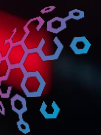
In carrying out its activities, UNIDATA collects, stores, and processes the personal data of customers, employees, and suppliers, making commitment to comply with all statutory and regulatory provisions regarding the protection of personal data, particularly under European Regulation 2016/679 (GDPR) and applicable local laws.

Although UNIDATA has implemented strict security protocols to prevent the occurrence of any critical issues, the Company is still exposed to significant data protection risks. In particular, the possibility of personal data being damaged, lost, stolen, disclosed, or processed for unauthorized purposes persists, including due to access by unauthorized parties or cyber attacks, such as those perpetrated by hackers. The occurrence of such incidents, which could compromise the security of personal data, would have major repercussions on UNIDATA's operations.

Specifically, from a financial and property perspective, costs for handling the incident, reputational damage, and potential administrative penalties could result.

For Cloud services, a possible attack or data compromise could also have particularly serious reputational consequences, as customers' trust in the services offered could be seriously compromised.

Therefore, UNIDATA continues to constantly monitor its security systems and invest in advanced technologies to minimize the risk of personal data management incidents while ensuring privacy protection and compliance with relevant regulations.



Risks related to safety in the workplace

UNIDATA's business involves a number of operations that, by their nature, may present significant safety risks to employees and contractors.

These operations include excavation, installation of antennas and cables, and contact with electrical wires.

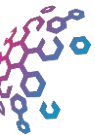
These processes involve exposure to potential hazards that could compromise the safety of workers as well as the integrity equipment and infrastructure.

Although UNIDATA adopts current workplace safety regulations, putting in strict safety protocols and investing in ongoing training for its staff, the risk of injury remains present.

Some activities, by their very complexity and nature, may involve residual risks that cannot be completely eliminated, although they can be greatly reduced through preventive practices. In the event of accidents, even serious ones, there could be legal consequences, including litigation and reputational damage to the company, which could undermine the trust of customers, partners, and institutions. In addition, such incidents could disrupt the smooth running of business activities, causing project delays and increased complexity in resource management.

The economic, financial and capital fallout could be significant, with impacts on both direct costs (e.g., legal fees, compensation and corrective action) and indirect costs (such as lost productivity and damage to corporate reputation).

For this reason, UNIDATA has adopted an integrated approach that includes constant risk assessment taking preventive measures to protect the safety of its employees, not only by complying with regulations, but also by promoting a corporate culture based on safety and prevention





UNiDATA

WHO WE ARE.

MATERIALITY

ENVIRONMENT

SOCIAL

GOVERNANCE

GOVERNANCE



The Corporate Governance Model

UNIDATA's corporate governance system is structured according to the traditional administration and control model and is characterized by the following bodies:

- the **Shareholders' Meeting**, as an expression of the interest of the generality of shareholders, expresses, through its resolutions, the corporate will;
- the **BoD**, a body vested with the broadest powers for the ordinary and extraordinary management of the Company, with the power to perform all acts deemed appropriate for the achievement of the corporate purpose, except for those reserved to the Shareholders' Meeting by law;
- the **Board of Statutory Auditors**, an independent body responsible for supervising compliance with the law and the Articles of Association, compliance with the principles of proper administration and the adequacy of the organizational, administrative and accounting structure adopted by the Company.

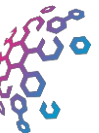
The Company applies the criteria of diversity, including gender, provided for by current regulations, in the composition of the Board of Directors, in compliance with priority objective of ensuring adequate competence and professionalism of its members, both at the time of appointment and during the term of office.

The current composition of the Board of Directors continues to be in compliance with the regulations even in light of the revised paragraph 1-ter of Article 147-ter of the TUF, according to which at least two-fifths of the directors elected to the Board of Directors must belong to the least represented gender.

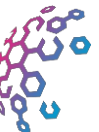
The Directors in office at the current date have adequate managerial and professional skills, including international ones, and the composition of the Board's internal committees has ensured the presence of directors with the specific skills indicated by the regulations and the Corporate Governance Code.

The directors' backgrounds range from economic, legal, financial, and organizational management subjects to those more specifically related to the business of the Company and the Group. The relevant resumes are attached to the Report on Corporate Governance and Ownership Structure for the year 2024 published on the Company's website and to which reference is made for any further details.

The company also has following **endoconsulting committees**, which were appointed on May 14, 2024: Audit and Risk Committee, Nomination Compensation and Sustainability Committee, Corporate Governance Committee also serving as the Related Party Transactions Committee.



The Corporate Governance Structure





COMITATI ENDOCONSILIARI

Corporate Governance e operazioni con parti correlate



Stefania Argentieri Piuma
Presidente



Luca Annibaletti
Consigliere Indipendente



Alessandra Bucci
Consigliere Indipendente

Nomine, remunerazione e sostenibilità



Alessandra Bucci
Presidente



Stefania Argentieri Piuma
Consigliere Indipendente



Barbara Ricciardi
Consigliere Indipendente

Controllo e rischi



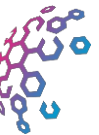
Barbara Ricciardi
Presidente



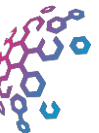
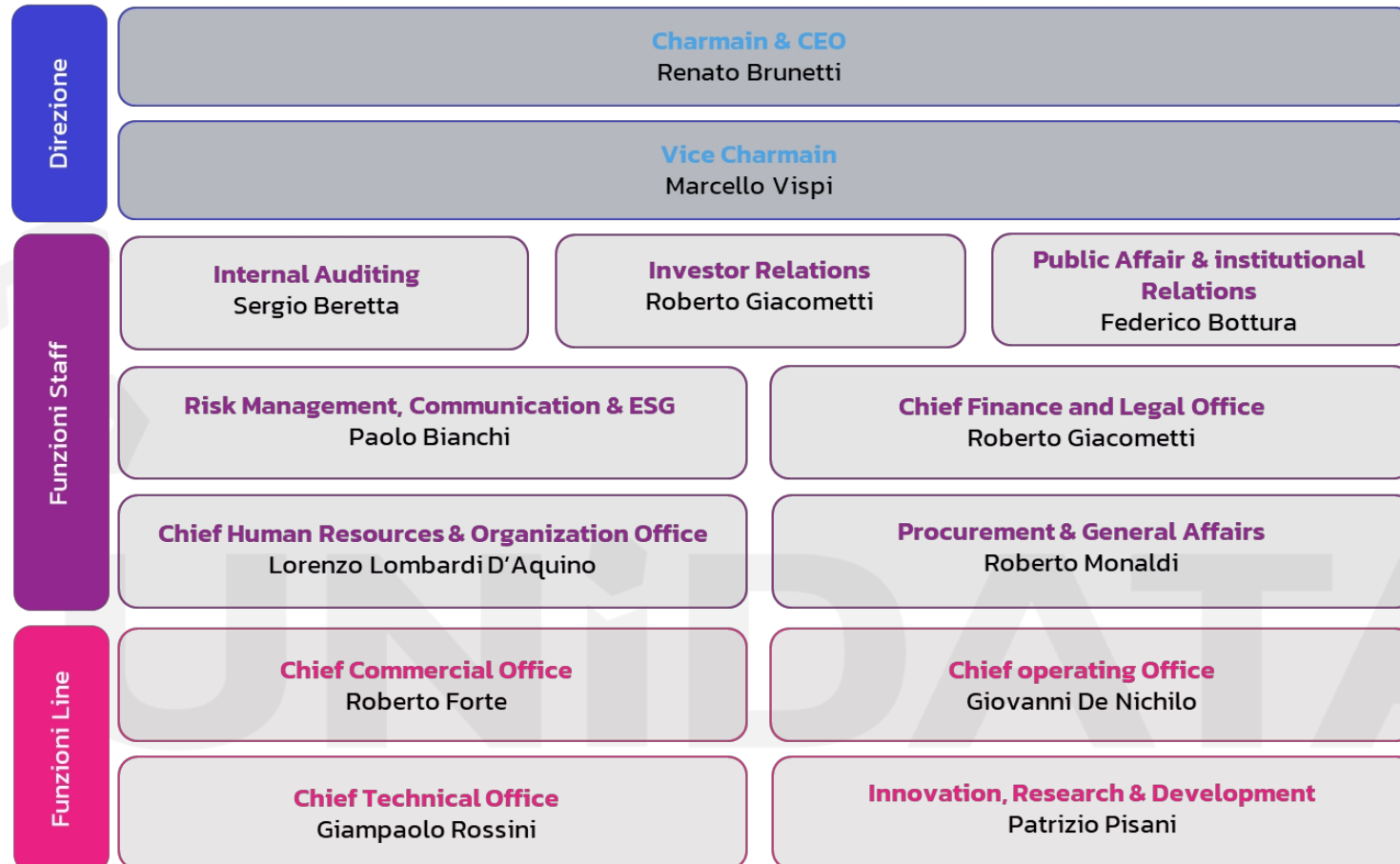
Luca Annibaletti
Consigliere Indipendente



Alessandra Bucci
Consigliere Indipendente



The organizational structure



The system of internal control and risk management

UNIDATA, recognizes the importance of proactively identifying, assessing and addressing risks in order to protect its own interests, those of clients and all stakeholders.

UNIDATA's system of internal control and risk management ("SCIGR") is an integrated set of rules, procedures, and organizational structures designed to ensure the identification, assessment, management, and monitoring of key business risks. This system is critical to ensuring that the company operates efficiently, safely, and in compliance with regulations, minimizing exposure to potential risks and facilitating the achievement of its strategic objectives.

Manager in charge

The executive in charge in the context of the internal control system and management of plays a key role in ensuring compliance legal regulations, international standards, and the expectations of investors and shareholders.

Specifically, the executive is responsible for implementing and monitoring the internal control system to ensure that the company's operations are transparent, efficient, and free from risks that could jeopardize the company's financial stability.

Risk management, in this context includes identifying, assessing, and mitigating risks related to regulatory compliance, market fluctuations financial security, and other factors that could adversely affect corporate performance and share value. The executive in charge ensures that controls are robust and adequate, protecting the integrity of the company's financial statements and reputation, which are crucial aspects of maintaining investor confidence and complying with transparency obligations required by regulators.

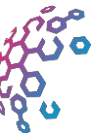
In addition, the manager in charge is obliged to report regularly to the supervisory bodies, the BoD, and shareholders, that all operations comply with governance standards and principles of good management.

Its role is therefore essential not only for the operational and financial security of the company, but also for maintaining market confidence and complying with regulations governing listed companies.

Supervisory body

The Supervisory Board, on the basis of the indications contained in Articles 6 and 7 of Legislative Decree No. 238 of 2001, during 2024 took steps to:

- Supervise the operation of and compliance with the Organizational Model, which was last updated by a resolution of the Board of Directors on January 30, 2023, and the training required by the Model;



- to support the company at the start of the telematics practice for the application for the Legality Rating, a tool for companies introduced in Italy in 2012 by the AGCM with the aim of promoting principles of ethical behavior in the corporate sphere;
- To support the company in choosing a digital solution for whistleblowing management in order to ensure compliance with the provisions of European Directive No. 1937/2019, implemented in Italy by Legislative Decree No. 24 of March 10, 2023;
- to the control of processes at risk of crime through the information (so-called flows to SB) received from each department head;
- To the analysis of reports sent to the SB.

During year 2024, the Supervisory Board did not receive any reports of the commission or attempted commission of any of the offenses covered by Legislative Decree No. 231 of June 8, 2001, or of fraudulent violation or circumvention of the Organizational Model of "UNIDATA S.p.A.," or of circumstantiated reports of unlawful conduct that does not comply the provisions of the Code of Ethics and Organizational Model 231 of "UNIDATA S.p.A."

Audit

The company employs an internal auditor function, which plays a key role in ensuring the effectiveness of the system of internal control and management of

corporate risks. The Internal Auditor is responsible for continuously monitoring the company's operations, ensuring that procedures are aligned with regulatory standards and best practices, preventing and mitigating risks that could jeopardize the company's stability.

The Internal Auditor's work is based on an annual audit plan, approved by the Board of Directors (BoD), which defines the audits and actions to be taken in relation to specific business needs.

The Internal Auditor ensures the execution of the plan and documents each intervention, providing, at least annually, a report on the results of the audits.

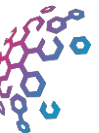
This report provides a transparent view of risk management and the strengths and weaknesses of the control system.

The company is also subject to statutory audit by EY, a major accounting firm.

This audit ensures compliance with tax and accounting regulations, providing an additional layer of assurance about the transparency and reliability of the company's financial statements.

The combination of the Internal Auditor function and statutory audit EY ensures that the company maintains high standards of control, transparency and accountability, contributing to sound and sustainable risk management.

These integrated processes, between statutory audit and internal audit, enable the company to constantly monitor its operations and take the necessary corrective measures to maintain soundness and compliance with current regulations.



Policy and corporate integrity

231/01 organizational model

Legislative Decree No. 231 of 2001 introduced into the Italian legal system the administrative liability of companies for certain offenses committed by directors, representatives or employees in the interest and for the benefit of the company itself.

In compliance with the provisions of the Decree, UNIDATA has adopted its own Organization, Management and Control Model (the "Model").

The Model, first adopted by UNIDATA by resolution of the Board of Directors in 2009 and subsequently supplemented, consists of a coherent set of principles, rules and provisions relating to the management and control of each business process. It is structured into a "General Part" and individual "Special Parts" that address the different types of crimes and offenses to be prevented.

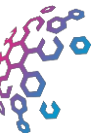
The Model adopted by UNIDATA complies with the obligations of the Decree and is part of a broader commitment by the company to promote a culture of transparency and compliance with current regulations, involving both internal staff and external collaborators and business partners in the pursuit of social and corporate objectives in accordance with fundamental ethical principles.

Code of Ethics

The Code of Ethics formalizes the Company's set of core values, reference standards and norms of conduct. It establishes binding principles - without exception - for all company officers, employees and any other person acting, directly or indirectly, in the name and on behalf of the Company.

In a changing environment where attention ethics is a core value, the implementation of the Code of Ethics takes on strategic importance.

UNIDATA prescribes, all those who collaborate with it, observance and maximum dissemination of the code and is committed, as demonstrated so far, to continuous monitoring of compatibility with evolution of normative reality of reference. The usability of the document by users is ensured by its publication on the company's institutional website, at www.UNIDATA.it, in the area dedicated "business ethics." The company has established the following fundamental values and principles in the Code: responsibility, transparency and truthfulness, fairness, fair competition, impartiality and quality of services.



Legality Rating


It is a tool for businesses introduced in Italy in 2012 by the Italian Antitrust Authority (AGCM). The institution of this rating aims to promote principles of ethical behavior in the corporate sphere through the assignment of a "recognition" measured in "stars" indicative of the respect for legality by companies that have applied for it and, more generally, of the degree of attention paid to the proper management of their business. The AGCM during meeting March 21, 2023, having examined the application for award of the legality rating filed by UNIDATA., resolved on the basis of the statements made and assessments

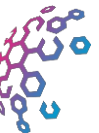
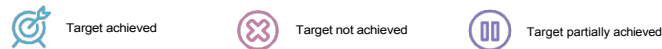
made the score:★★+. Pursuant to Article 6(1) of the Regulations, the Rating of legality has a duration of two years from the issuance of the certification.

Management of reports of wrongdoing (Whistleblowing)

On December 14, 2023, the CDA adopted the "whistleblowing policy" procedure for the management of whistleblowing and the actions provided for the protection of those who report illegal facts and irregularities. The Whistleblowing system is the tool through which protection is provided to those who report non-compliance with the provisions of European Directive No. 1937/2019 and implemented by Legislative Decree No. 24 of March 10, 2023. The objective that the tool aims at is to prevent the realization of irregularities within the organization, but also to involve all Stakeholders in an activity to combat non-compliance, through active and responsible participation. The procedure is implemented through the EQS platform Integrity Une and it is possible to send reports regarding fraud and violation of laws, behavior, human rights, Code of Ethics and MOG under Legislative Decree 231/2001.

As required by Law No. 208/2015 on Benefit Societies, the targets stated for current fiscal year, achievements and future targets are shown below:

Second purpose of common benefit				
Purposes of common benefit	Goal 2024	Result 2024	Achievement Objective	Goal 2025
Measuring business climate through surveys	Business climate survey involving all resources UNIDATA's three locations.	In December 2024, the business climate survey was administered to all staff.		Preparation of an action plan following the results achieved and monitoring on business climate annually.



The protection of privacy and the protection of personal data

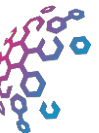
On personal data processing UNIDATA:

- ensures its users and suppliers the protection provided by the European legislation i.e. the EU Regulation 2016/679 called General Data Protection Regulation or GDPR;
- makes available the general information on the terms of processing carried out in compliance with the current regulations, in the specific "Privacy" Section of the website www.UNIDATA.it;
- adopts appropriate physical-logical security measures also in relation to the acquisition, storage and processing of personal, sensitive and judicial data as well as telephone and telematic traffic data. Archiving is provided for the fulfillment of so-called compulsory justice services Article 96 of the Electronic Communications Code;
- ensures full compliance with the new regulatory provisions on "data portability" and "right to be forgotten" contained in the GDPR.

In the area of Information Security, UNIDATA:

- Constantly ensures the availability of operation of a so-called "telephone anti-fraud" system directed protecting end users from any illegal and undue misuse of telephone service;

- adopts specific procedure directed at the possible management abusive data access events (so-called Data Breach) under the regulations issued by the Privacy Guarantor;
- adopts an Information Security Management System that conforms to the standards set forth in ISO/IEC 27001, with extensions 27017 (cloud services) and 27018 (Personally Identifiable information in cloud services);
- acquired AGID cloud computing Certification as a provider of Cloud services for PA;
- constantly provides for the management of reports from national bodies in charge of Information Security (so-called Cyber Security) such as the current National CERT (Computer Emergency Response Team) established at the Ministry of Economic Development;
- has structured, for the security purposes outlined above, in its functional organization chart, two distinct inter-function Services deputed to intervene in the event of events and/or incidents occurring to the physical and/or IT service infrastructures.



Identification and management of risks

Risk management is a dynamic and evolving process that requires constant adaptation to new market challenges and opportunities. UNIDATA operates with security and stability, while protecting value for its customers, employees and partners, and contributing to the long-term sustainability and success of the company.

the years, UNIDATA has developed its Enterprise Risk Management (ERM) project aimed at comprehensive and integrated risk management through systematic activities such as risk identification, measurement, assessment and treatment. The company has considered the identified risks as a starting point for periodic management and monitoring. A revision, with the help of Hermes Bay S.r.l., of the risk analysis methodology is planned for 2025 in order to integrate ESG elements in line with current regulations. Based on the identified risks, remediation measures have been determined to mitigate level of risk to organization by acting on individual vulnerabilities detected and mitigating potential impacts derived from high-risk threats.

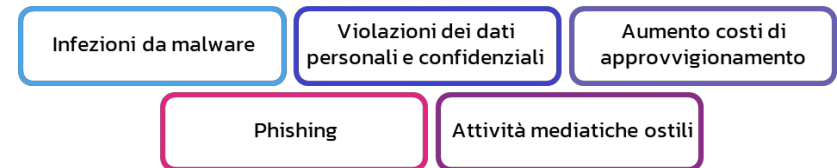
Enterprise Risk Management

The Enterprise Risk Management (ERM) model adopted by UNIDATA is inspired by two main reference standards. The first is the ISO 31000 standard, which provides principles and guidelines for risk management. According to this guide risk management is defined as a process aimed at ensuring a reasonable level of certainty in achieving the objectives established during the planning phase, while trying to keep the residual risk below an acceptable threshold.

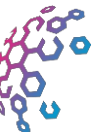
The second benchmark standard is the Committee of Sponsoring Organizations (CoSO) ERM framework, an international model that aims to determine the level of risk an organization is willing to accept in order to generate value for its stakeholders. This framework offers an integrated approach to effectively manage different types of uncertain events, always in relation to the defined objectives by the organization.

The threats with the highest frequency of occurrence for UNIDATA belong to the IT/Cyber, Legal/Compliance, Vendor, and Reputation categories.

Specifically, these threats include:



Historically, UNIDATA does not record major incidents related to identified threats.



The analysis conducted showed an overall average frequency index of threat events, which indicated a low incidence of the events considered. This suggests that although threats were identified and monitored, their realization was found to be infrequent and of modest significance in the company's operating environment. The company is fully aware that even low-frequency threats could result in significant impacts on the operation and effectiveness of the organization. For this reason, UNIDATA undertook a more thorough assessment process aimed at identifying business areas that could be most vulnerable or exposed to the effects of such threats. This approach made it possible to draw an estimate of the possible consequences of the realization of threatening events, regardless of their probability of occurrence. In this way, the company prepared itself to manage potential risks by strengthening its operational resilience and taking appropriate preventive measures to mitigate the impact of adverse events.

Impatti Unidata
Reputazionale

La percezione e la fiducia nei confronti del brand, del prodotto o dell'intera azienda. Riduzione del livello di customer retention e della soddisfazione del cliente; minore fiducia da parte degli investitori e finanziatori.

Finanziario

Lucro cessante o danno emergente derivante dall'evento di minaccia.

Operativo

Influenza sulle attività quotidiane dell'impresa con ripercussioni sull'efficacia e sull'efficienza dei processi primari e di supporto

Strategico

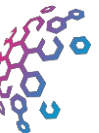
Compromissione del raggiungimento degli obiettivi aziendali definiti nel piano industriale, con la conseguente deviazione della strategia stabilita nel business plan.

Copertura del mercato

Riduzione della percentuale di mercato coperta e influenza del vantaggio competitivo dell'azienda nel settore.

Vantaggio competitivo

Perdita di uno o più elementi distintivi del vantaggio competitivo di un prodotto o servizio offerto dall'azienda.



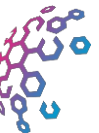
Risk related to the reference context

The outcome of the Risk Assessment related to UNIDATA's reference context notes an overall level of "Medium-High" Risk related to the following categories:

- IT/Cyber, where the most relevant Threats relate to possible breaches of personal and confidential data and data subject retention for judicial purposes (data breach)
- Legal/Compliance, regarding Threats of detection of corporate non-compliance with AGCOM and GDPR regulations.

Weekly, the company holds the Staff Meeting in order to provide timely updates on the group's activities. In addition, there is a periodic reporting phase useful to demonstrate and expose what are the identified risks to the Top Management.

		IT / Cyber	Legale / Compliance
		Rischio Unidata	<p>Descrizione del rischio</p> <p>Rischio di attacchi informatici e di furti di dati sensibili dell'azienda e dei clienti, relativi a sistemi di sicurezza non adeguati.</p>
	<p>Scenario</p> <p>Il numero di attacchi informatici è aumentato negli anni così come il grado di prevedibilità e complessità. La gestione del rischio legato alla cybersecurity è di fondamentale importanza per UNIDATA, poiché le minacce informatiche possono avere impatti significativi sulla continuità operativa, sulla protezione dei dati e sulla reputazione aziendale.</p>	<p>A causa di comportamenti illegali o illeciti, come la corruzione attiva e passiva, o della violazione di leggi e regolamenti in ambiti quali la regolamentazione contabile, finanziaria o fiscale, le comunicazioni al mercato, le normative antitrust, i diritti dei consumatori o altre disposizioni normative applicabili, UNIDATA potrebbe essere soggetta a provvedimenti giudiziari e sanzioni che, oltre a comportare danni economici, potrebbero anche danneggiare la sua reputazione.</p>	
	<p>Azione di mitigazione</p> <p>L'azienda si dedica al monitoraggio e alla gestione di eventi e incidenti relativi alla sicurezza fisica e perimetrale, nonché alla sicurezza della rete e alla cybersecurity, assicurandosi di rilevare tempestivamente potenziali minacce e intervenire prontamente per mitigare i rischi. UNIDATA si impegna nella redazione e nell'aggiornamento di sistemi di gestione, processi e procedure in ambito di Security Governance, Risk Management e Compliance. UNIDATA si dedica all'ottenimento e al rinnovo della certificazione ISO IEC 27001:2022.</p>	<p>UNIDATA è dotata di un Sistema di controllo interno e di gestione dei rischi ben strutturato e di policy e regolamenti che permettono il costante monitoraggio aziendale. Inoltre, UNIDATA è costantemente aggiornata circa l'evoluzione normativa e regolamentare.</p>	



The Governance of Sustainability

The Nominating, Compensation and Sustainability Committee.

The Company's Nominating, Compensation and Sustainability Committee, appointed on May 14, 2024, plays a crucial role in ensuring that corporate practices are aligned with regulations and standards of good governance, as well as sustainability principles. Its main responsibilities include:

- I. Monitor legal regulations and national and international best practices in the areas of nomination, compensation, and sustainability, ensuring that adequate information is provided to the BoD when significant changes occur.
- II. Proposing and evaluating appointments of directors, executives, and board members, monitoring the composition of the board and suggesting changes based on required skills and corporate objectives, ensuring that appointments comply with ethical standards and corporate policies.
- III. Proposes remuneration policies, ensuring transparency, competitiveness and alignment with corporate objectives. Monitor performance related to compensation packages, ensuring that compensation reflects individual and company performance and achievements.
- IV. To oversee sustainability issues related to the company's operations and the dynamics of its interaction with all stakeholders.
- V. To examine the general approach and articulation of the contents of the non-financial statement as per Legislative Decree No. 254/2016 and the sustainability report as well as completeness and transparency of the information provided by them and its consistency with the principles set forth in the reporting standard used, issuing in this regard a prior opinion to the Board of Directors of the Company, which is called upon to approve them.



The Sustainability Manager

In 2022, UNIDATA adopted a more evolved business model, oriented not only to economic results but also to environmental and social goals, changing its bylaws to become a Benefit Corporation.

The Benefit Company concept, introduced in Italy in January 2016, represents a new business paradigm that defines companies committed to:

1. Explicit attention to all stakeholders, both shareholders and other stakeholders, in its bylaws by including purposes of common benefit;
2. measure its performance in terms of positive impact on society and the environment with the same precision used for financial targets.

Benefit Societies formally commit to making progress against their common benefit goals, consistent with the corporate mission, and to report annually on progress, highlighting the activities that contributed to the achievement of the goals. With this in mind, UNIDATA publishes an annual impact report, making it accessible on the company's website, to ensure the transparency typical of Benefit Societies.

In such documentation, therefore, the nature and evolution, for each fiscal year, of the management of sustainability issues is reported explicitly and implicitly.

In particular, with to the management of issues related sustainability (in its main dimensions: environmental, social, and ethical related to governance) and the strategic planning projects and objectives that the company intends to pursue to concretely promote the principles and values it has decided to adopt, UNIDATA has appointed:

- an Impact Manager, in accordance with the provisions of the law that introduced Benefit Societies into the Italian legal system;
- a Nominating, Compensation, and Sustainability Committee, tasked with ensuring compliance with sustainability regulations and providing advice and proposals to the BoD on issues related to ESG (environmental, social, and governance) factors;
- an ESG Manager, responsible for leading the ESG Committee and implementing the policies defined within that body.

UNIDATA participated in the sixth edition of the Sustainability Report Award, sponsored by the Department of Economic and Business Sciences of the University of Pavia, in collaboration with STEAMiamoci, obtaining recognition and the award as a company that distinguished itself for the quality of its Sustainability Report.



Stakeholder engagement

The Global Reporting Initiative describes stakeholders as parties or individuals who can reasonably be expected to be significantly affected by the activities from the organization's products or services or whose actions may affect the organization's ability to implement its strategies or achieve its goals.

UNIDATA recognizes the importance of stakeholder engagement activities and consequently strives to embrace the perspectives and priorities by integrating them, where possible, in a manner compatible with economic, environmental and social objectives with the aim of establishing a relationship of trust and transparency.



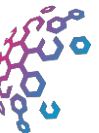
Canali di comunicazione

Comunicati Stampa

Partecipazioni a convegni ed eventi in Italia

Relazioni finanziarie trimestrali

**Partecipazione alla compilazione delle survey
ESG**



economic value

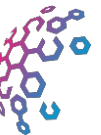
The creation of a fair and sustainable profit is closely linked to the commitment to adequately and fairly remunerate all the company's stakeholders, actively involving them in the successes achieved. This approach reflects the realization that the economic value produced by the company does not end with internal financial results alone, but must also be shared with those who contribute to its realization, whether they are employees, suppliers, investors or local communities.

The table below presents data on the economic value generated by Unidata S.p.A., with a clear distinction between the portion distributed to stakeholders and that retained internally. It shows growth compared to 2023 for both distributed and retained economic value.

In fact, the latter is the key resource for ensuring the support and further development of the company, intended to finance its evolution and future growth plans. The data show that a significant part of the resources is reinvested in the company itself, ensuring long-term sustainability and continuous value creation for all parties involved.

The approach outlined not only underscores the importance of ethical profit, but also confirms the company's intention to operate transparently and responsibly, promoting shared growth that goes beyond mere financial numbers

Euro/000	2024	2023
Net Revenues	99.092.047	91.550.435
Other operating income	2.214.825	1.720.460
Financial income	111.212	101.723
Other operating costs (Credit losses)	(213.499)	(125.099)
Economic Value Generated (A)	101.204.585	93.247.519
Costs for raw materials and consumables	5.132.668	8.846.605
Costs for services	55.135.566	50.449.377
Personnel cost	12.241.918	10.321.367
Dividend distribution	303.492	306.126
Financial charges	3.148.432	3.031.855
Income taxes	3.802.255	2.530.001
Other operating costs (Taxes and fees)	784.986	691.567
Economic value distributed (B)	80.549.317	76.176.898
Economic Value Withheld(A-B)	20.655.268	17.070.621

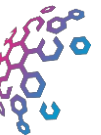


The Sustainable Development Goals

Sustainability is not only about environmental issues. Nine years after the signing of the 2030 Agenda there is growing awareness in civil society, the business community, national government, administrations and the public of the need to take an integrated approach and define concrete measures to address the many complex environmental and institutional challenges.

Once again this year, UNIDATA is renewing its involvement in support of some of the Sustainable Development Goals (SDG's) of the 2030 Agenda for Sustainable Development. In this context, the SDG's have provided excellent insights for setting corporate sustainability policies.

In line with its business, the strategic framework and the context in which UNIDATA operates, the company contributes to the achievement of 13 of the 17 SDG's goals below broken down into ESG areas:





SUSTAINABILITY REPORT AND IMPACT REPORT 2024

[WHO WE ARE](#)

[MATERIALITY](#)

[ENVIRONMENT](#)

[SOCIAL](#)

[GOVERNANCE](#)

UNiDATA

IMPACT REPORT

Summary



The purposes of common benefit

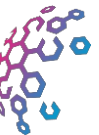
UNIDATA is committed to the following purposes of common benefit, as stated in the Bylaws:

Promote for all people the right to connection as a lever of social inclusion by spreading the widest access to connectivity and digital services throughout the territory. Research, develop and promote increasingly high-performance solutions as a tool for improving people's lives and business productivity.

Foster employee and collaborator satisfaction through training opportunities for personal and professional development and favorable conditions for work flexibility. To implement a gradual evolution of its business and operating model toward a climate-neutral economy, in line with European climate neutrality goals and national ecological transition goals, including by adopting policies for the responsible use of natural resources through the reduction of pollution and consumption.

Foster employee and collaborator satisfaction through training opportunities for personal and professional development and favorable conditions for work flexibility.

To implement a gradual evolution of its business and operating model toward a climate-neutral economy, in line with European climate neutrality goals and national ecological transition goals, including by adopting policies of responsible use of natural resources through reduction of pollution and consumption.



On the following pages, a comprehensive summary of the goals set FY2024 is provided, accompanied by the results achieved to date.

In compliance with the requirements of Law No. 208/2015 on Benefit Societies, the stated targets for the reporting year, the results achieved and the forecast for future targets are presented.

Particular attention is paid to the activities that have been carried out and the goals that will be set for 2025, with the intention of drawing strategic guidelines for the coming year.

In relation to what was predicted in the previous Impact Report, UNIDATA achieved 73% of the set targets.

This achievement testifies to the company's continued commitment to sustainable practices and value , as well as its ability to monitor and adapt its strategies as challenges and opportunities arise.

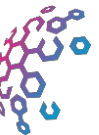
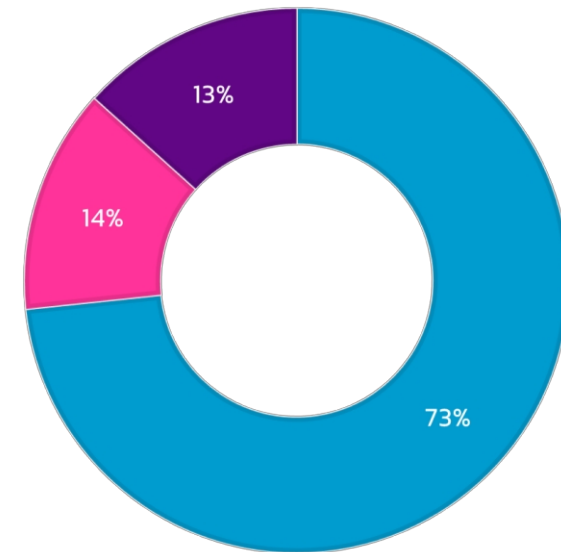
However, the company recognizes that some areas require further efforts and development. Therefore, in the face of this partial achievement of goals, improvement plans and corrective actions have already been initiated to complete the realization of the remaining goals and to ensure that the new goals for 2025 are even more ambitious and successfully implemented.

The path taken is therefore marked constant evolution and improvement, aiming not only to achieve the set goals, but also to impact

increasingly significant positive impact on all stakeholders involved, in accordance with the principles of sustainability and social responsibility.

RAGGIUNGIMENTO OBIETTIVI 2024

■ si ■ no ■ parziale



The first purpose of common benefit

Promote for all people the right to connectivity as a lever of social inclusion by spreading the widest access to connectivity and digital services throughout the territory. Research, develop and promote increasingly high-performance solutions as a tool for improving people's lives and business productivity.

Foster employee and collaborator satisfaction through training opportunities for personal and professional development and favorable conditions for work flexibility. To implement a gradual evolution of its business and operating model toward a climate-neutral economy, in line with European climate-neutrality goals and national ecological transition goals, including by adopting policies for the responsible use of natural resources through the reduction of pollution and consumption.

UNIDATA recognizes fair and universal access to the Web is an indispensable and essential right for full and equal participation in contemporary society.

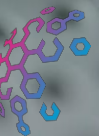
The right to connect is not only about access to digital resources, but is a key element in improving people's quality of life and increasing business productivity.

The common benefit purpose of promoting the right to connection as a lever of social inclusion stems from an awareness of its importance in an era of increasing digital interconnectedness. Connectedness provides information, educational opportunities, public services, employment opportunities, and the ability to communicate with the outside world. To deprive someone of this right is to exclude them from many opportunities for personal, social and economic growth.



Promoting the right to connect, then, is not only an act of social justice, but also an investment in the sustainable and inclusive progress of the community.

By ensuring equal access to connectivity and promoting innovative, high-performance solutions, they create the foundation for an environment in which all citizens and businesses can thrive.

Through research, development and promotion of such solutions, UNIDATA is committed to building a more resilient and prosperous society where opportunity and well-being are accessible to all, thus contributing to the common good of each individual and the community as a whole.

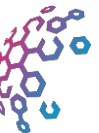


As required by Law No. 208/2015 on Benefit Societies below are the stated targets for the reporting year, results achieved, and future targets:

First purpose of common benefit				
Purposes of common benefit	Goal 2024	Result 2024	Achievement Objective	Goal 2025
Wiring gray and black areas in fiber	New IOUs in gray areas (OF): 50,000. New IUs in black areas (OF): 16,000 (numbers related to contracts with OF).	UI in gray areas (UF): 48,008. IU in black areas (OF): 18,500.		New IUs in gray areas: 55,000.
Ensure bids at market prices (at competitive prices)	Reformulation of the price list in order to encourage the transition from copper and fiber optic technology through policies of pricing and promotions.	Campaign to "scrap Copper" during 2024 through zeroing costs on all channels in order to promote the Transition from copper to fiber optics.		Continuity promotions in order to facilitate the transition from copper to fiber technology.
Provision of Cloud space to foster dematerialization (*)				Launching a virtual server running in a cloud environment computing (UNISTACK).
Water network monitoring activities to control the water leakage (*)				Continuation of network monitoring water through use of the LORA and Uniorchestra technologies.

 Target achieved
  Target not achieved
  Target partially achieved

(*) In the 2023 Impact Report, there were no targets defined on the following Theme/benefit.



Infrastructure activities have been a key part of UNIDATA Benefit Society's strategy in recent years, representing one of the main strengths of the company's operations.

In 2024, the company had set an ambitious goal in its last impact report: to wire 50,000 Property Units (BUs) in gray areas and 16,000 BUs in black areas. Although the target has not been fully achieved, significant progress has been made, with the following IUs being implemented:

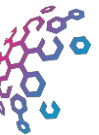
- 48,008 IUs in gray areas;
- 18,500 IU in black areas.

The partial failure to meet the target for gray areas is mainly related to the subsequent relocation of areas to be wired, which resulted in the construction of more IUs in black areas and fewer in gray areas. It is important to emphasize the greater social relevance of gray areas for reducing the digital divide.

UNIDATA sets this target higher than last year's based on the business plan. In fact, wiring these areas has meant bringing connectivity to territories that previously lacked it, thus helping to reduce the digital divide and foster greater social inclusion.

This type of intervention, which goes beyond the technical aspect, is an important step digital equity by providing opportunities for access to the net to communities that were historically excluded from it.

However, UNIDATA intends, by 2025, to continue its work on cabling new areas, both gray and black. In particular, during 2025 the focus will be placed on Puglia, thanks to the investee company ClioFiber.



Among the goals set for 2024, the company had planned to reformulate its price list through targeted pricing policies and promotions.

In particular, to incentivize the shift from copper cable-based technology to a more modern and high-performance fiber-optic technology, UNIDATA launched a series of promotional campaigns dedicated to "copper scrapping" in 2024.

The goal of these campaigns has been to stimulate customers to migrate from the old copper technology to the more advanced fiber optic technology, offering economic and promotional benefits to make this change as accessible and affordable as possible.

This initiative not only modernized the infrastructure and improved the quality of service, but also represented an important step toward the adoption of more sustainable and high-performance solutions in line with market needs and digital inclusion goals.

With a view to internal dematerialization and with the intention of offering new opportunities to its customers, it is believed that the adoption of cloud solutions brings significant additional benefits. UNIDATA recognizes the importance of using and promoting cloud services as a tool to optimize documentation management.

This approach not only simplifies workflow, but also provides tangible benefits in terms of information and data and integrity.

A tangible example of this vision is the launch of a virtual server in a cloud computing environment, such as the one that will be offered by UNISTACK during 2025.

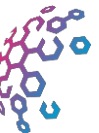
Using this infrastructure enables data to be managed and protected more securely and efficiently, minimizing the risk of information loss or damage. It also promotes sustainability and improves operational efficiency, meeting the modernization and growth needs of our customers.

Also for 2025, the company plans to continue with the evolution of LORA and Uniorchestra solutions, a suite collecting and processing data from LORAWAN IoT sensors.

These technologies, in a sustainable key, are facilitating the adoption of smart metering, enabling water meter data to be collected wirelessly via IoT, without any loss of information.

This approach enables the preparation of accurate water balances while facilitating the accurate identification of leaks.

Looking forward, the time series of data collected can be used in combination with artificial intelligence tools predict consumption trends. This will make it possible optimize water resource management, especially in areas with availability issues, thus overall efficiency and compliance with sustainability goals.



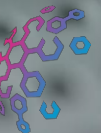
The second purpose of common benefit

Foster employee and collaborator satisfaction through training opportunities for personal and professional development and favorable conditions for work flexibility.




UNIDATA is actively committed promoting a culture of sustainability among its employees and collaborators, creating a work environment that fosters equity and inclusion.

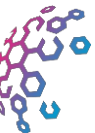
The goal is to ensure opportunities for professional, social and environmental growth for all members of the company. Through targeted initiatives, the company promotes the well-being of employees and supports their development, while contributing to the creation of a work environment that respects and values diversity, participation and engagement in projects that have a positive impact both individually and collectively.





During 2024, UNIDATA focused on the goals of the previous impact report by focusing on the implementation of all commitments.



As required by Law No. 208/2015 on Benefit Societies below are the stated targets for the reporting year, results achieved, and future targets:

Second purpose of common benefit				
Purposes of common benefit	Goal 2024	Result 2024	Achievement Objective	Goal 2025
Ensure training consistent with individual needs	Assessment on the Milan and Bari sites, to align with what was done on Rome during 2023.	During 2024, the set target not achieved. It is therefore deferred to the next fiscal year.		Assessment on the Milan and Bari sites, to align with what was done on Rome during 2023.
Executive and manager training focused on soft skills	Training offered to at least 70% of the front lines.	The company has provided training courses to at least 70 percent of the front lines.		Training offered to 100 percent of C-Level lines.
Part time, work flexibility, smart working	Improvement of current Smartworking conditions (≥ 1 day per week).	The company has changed the terms of smartworking opportunities: for the Rome office, up to six days per month of remote work can be requested in agreement area managers. For the Milan office, nine are planned days.		



Second purpose of common benefit				
Purposes of common benefit	Goal 2024	Result 2024	Achievement Objective	Goal 2025
Measuring business climate through surveys	Business climate survey involving all resources in UNIDATA's three locations.	In December 2024, the business climate survey was administered to all staff.		Preparation of an action plan following the results achieved and monitoring on business climate with Annual frequency.
	Survey in the area of Mobility Management in order to produce the "home-to-work" travel plan on UNIDATA's three locations.	A questionnaire in the area of Mobility Management was administered to all company personnel. Subsequently, it was published in late 2024 the First Work Home Displacement Plan (PSCL).		Administering Survey 2025 in Mobility in order to update the PSCL annually.
Ensure adequate and fair contractual and incentive policies	Extend MBO and/or Stock Grant to a larger population.	The MBO bonus during 2024 was extended to third-line coordinators.		Extend MBO and/or Stock Grant to a larger population.
	Modification of employees' collective bargaining agreement resulting in greater consistency with business and with roles and job descriptions.	In 2024, the UNIDATA employees' collective bargaining agreement was changed to that specific to the Telecommunications industry.		
Gender Equality Certification (*)				Assessment obtaining the Gender Equality Certification.



Target achieved

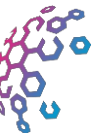


Target not achieved



Target partially achieved

101 (*) In the 2023 Impact Report, there were no targets defined on the following Theme/benefit.



FY2023, UNIDATA conducted an organizational analysis through an assessment survey for the Rome office, involving both sales staff and first and second lines.

Following the acquisition and merger with the TWT Group and opening of the Bari office, the previous Impact Report set the goal of extending this assessment process to the Milan and Bari offices as well.

However, during 2024, the company failed to complete the set target, mainly due to commitments related to post-acquisition integration and other operational factors.

To ensure that this goal is effectively achieved, UNIDATA has decided to reschedule the extension of the survey for the Milan and Bari offices in 2025, adopting the same approach applied to the Rome office.

This will make it possible to collect relevant data that will be useful in obtaining a comprehensive view of the company's organization and in promoting targeted actions for continuous improvement in all operational locations.

During FY2024, UNIDATA continued to actively invest in improving the skills of its employees by offering specific training courses for front-line employees.

These courses were designed to address topics that are strategic and highly relevant to the company's growth, safety, and sustainability. More than 70 percent of employees were offered the opportunity to participate in these training programs,

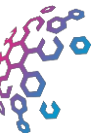
with the goal of developing a solid, knowledgeable and innovation-oriented corporate culture. Training has had a direct impact on strengthening specific skills, such as compliance management, cybersecurity, and leadership, contributing to continuous improvement in business performance.

In particular, training courses were organized on such crucial topics as:

- Model 231: Training on the administrative responsibility of legal persons, with a focus on compliance and development of a culture of legality and business ethics.
- Cyber security: training on best practices and risks related to cybersecurity, with the aim of raising awareness among staff regarding the protection of company data and sensitive information, an increasingly strategic issue in an ever-changing digital environment.

Looking to the future, in 2025, UNIDATA aims to further expand its training offerings, with the goal of extending these courses to 100 percent of C-Level executives, including CEOs, CFOs, COOs, CTOs, and other heads of corporate functions.

This training plan is part of the company's strategy to strengthen internal leadership by ensuring that every level of the organization, from operations teams to top management, is adequately prepared to meet emerging challenges.



The goal is to promote a cohesive corporate culture focused on sustainability, compliance and safety.

UNIDATA pays special attention to the well-being of its employees and fight against climate change, recognizing the importance of reconciling these two aspects as part of its business strategy. To achieve these goals, the company decided to review and update its smart working policy by making significant changes that reflect evolving modern needs and challenges.

In 2023, UNIDATA had planned for employees in the Rome office to be able to work remotely for one day per week, with an additional day per month available upon request. This approach was intended to foster a better work-life balance while promoting flexible work management.

For 2024, the company decided to further improve remote working conditions by expanding the offerings for its employees. In particular, the possibility of working remotely up to six times a month was introduced, with the condition that the choice be agreed upon with the managers of the respective areas. This change is part of a growing focus on work flexibility, which UNIDATA considers crucial to support the well-being of its employees and foster a positive work environment.

With reference to the Milan office, some unevenness in access to smart working days had emerged in 2023, with differences between employees. To resolve

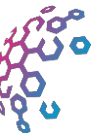
this disparity, starting in 2024 it has been established that all Milan employees will be able to request up to 9 remote work days per month, with the aim of ensuring more uniform and consistent management of flexible work arrangements.

These changes not only UNIDATA's commitment to improving the quality of working life for its employees, but also fit into a broader sustainability strategy, helping to reduce emissions associated with daily travel and improve the overall efficiency of the organization.

UNIDATA has recently undertaken a significant change in the National Collective Labor Agreements (CCNLs), moving from those of the Metalmechanical sector (applied to UNIDATA-Rome) and Tertiary Trade (for the Milan office) to those specifically provided for the Telecommunications sector.

This step is a strategic choice to consolidate the link between corporate policies and core business needs, ensuring greater consistency between contract terms and the peculiarities of corporate activities.

With the alignment of collective bargaining agreements with the telecommunications sector, UNIDATA has the opportunity to more precisely define the roles and tasks of its employees, improving the match between required skills and business strategies. This change not only optimizes human resource management, but also ensures greater adherence to regulations and industry specifics, contributing to a work environment more in line with the dynamics of the telecommunications market.



Regarding the goals set in the 2023 impact report, the company met the one regarding the administration of the questionnaire in the area of mobility, as explained in the previous chapters.

During 2023, UNIDATA introduced a performance bonus intended for function managers, extended to second lines. MBO (Management by Objectives) is a corporate performance management methodology that is based on setting and achieving specific, measurable goals. In summary, MBO involves collaboration between managers and employees to set clear goals aligned with corporate strategy and monitor progress toward their achievement. During 2024, the corporate organization was streamlined from horizontal to a vertical structure, with the aim of spreading responsibilities more widely. As a result, the MBO was extended to third-line managers as well.

UNIDATA's new goal for 2025 is to achieve certification on gender equality, a significant step toward promoting a fair and inclusive work environment. Law No. 162/2021 introduced the new Article 46 bis of the Equal Opportunity Code, which establishes, as of January 1, 2022, the "Gender Equality Certification," which can be issued to all companies that demonstrate that they have adopted policies in favor of women's employment, guaranteeing fair career opportunities, equal pay, and protection of parenthood.

This certification demonstrates the company's commitment to adopting policies that promote gender equality by reducing wage disparities, promoting equality in career opportunities and ensuring a discrimination-free work environment.

Obtaining this certification not only UNIDATA's image as a socially responsible company, but also helps improve employee well-being and satisfaction, creating a healthier and more motivating corporate culture. In addition, certification on gender equality can also be a competitive advantage, as more and more clients and partners choose to collaborate with entities that demonstrate a strong commitment to diversity and inclusiveness.

In summary, this goal reflects UNIDATA's willingness to align with international standards and corporate best practices on gender equality, aiming to build a professional environment that promotes equality and values each individual regardless of gender.



The third purpose of common benefit

To implement a gradual evolution of its business and operating model toward a climate-neutral economy, in line with European climate neutrality goals and national ecological transition goals, including by adopting policies of responsible use of natural resources through reduction of pollution and consumption.

In its commitment to environmental sustainability, UNIDATA has chosen to progressively transform its business and operational model, moving it toward a zero-emissions economy.

This approach involves the adoption of policies aimed at the responsible use of natural resources, with the goal of minimizing pollution, energy consumption and overall ecological impact.

At the same time, UNIDATA promotes innovative technologies and sustainable practices, contributing to a greener and more inclusive future.

In this context, fiber optics is one of the most sustainable and high-performance solutions for data transmission.

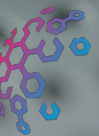
All-fiber networks, compared with traditional copper-based networks, have significantly less environmental impact.

In addition to reducing emissions related fossil fuel use, fiber optics energy efficiency.





Fiber infrastructure does not consume energy when not in use, thus reducing overall consumption compared to less modern technologies.

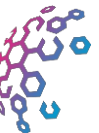
In addition, all-fiber networks require less maintenance than other systems, thus reducing the need for travel of vehicles, materials and operating personnel, resulting in lower CO2 emissions from transportation.



This approach aligns perfectly with UNIDATA's global greenhouse gas emission reduction strategy, supporting its commitment to the adoption of green technologies and the promotion of a more sustainable environment.

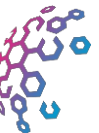


As required by Law No. 208/2015 on Benefit Societies below are the stated targets for the reporting year, results achieved, and future targets:



Third purpose of common benefit				
Purposes of common benefit	Goal 2024	Result 2024	Achievement Objective	Goal 2025
Annual monitoring of per capita consumption and emissions	Replacement of 30% of cars companies considering the car fleet in Rome, Milan and Bari.	Replaced 34% of company cars.		Replacement of 10% of cars companies considering the car fleet in Rome, Milan and Bari.
	Reduction in per capita emissions by 10%, considering the car fleets of Milan, Rome and Bari.	The company did not meet its 2024 target. Emissions increased by 3 percent		Reduction in per capita emissions by 10%, considering the car fleets of Milan, Rome and Bari.
	Implementation of a Home-Work Travel Plan on the three sites (Rome, Milan and Bari).	At the end of 2024, published the first Home and Work Displacement Plan (PSCL).		Transmission of the PSCL to the relevant municipalities in the cities of Rome, Milan and Bari, the ICIGEST - Commercium Consortium and private operators in the alternative mobility sector, with aim of exploring possible conventions and agreements to encourage the use of more sustainable and efficient transportation.
Goals of reduction energy consumption (*)	Data center energy consumption measurement.	Energy consumption monitoring systems have been implemented for the Rome Data Centers. For the Milan Data Center, it is not precise monitoring system is present.		Implementation of a metering system for the energy consumption of the Data Center in Milan.



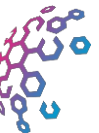
Third purpose of common benefit				
Purposes of common benefit	Goal 2024	Result 2024	Reaching Target	Goal 2025
	Achieving a renewable energy utilization rate of 96.68%.	The company relies on suppliers who provide 100% sustainable and certified energy for its energy needs, in addition to self-generation through solar panels.		Maintaining at least 97% renewable energy in all locations.
	Maintaining at least 95% renewable energy from all locations.	The company relies for its energy needs, in addition to self-generation through solar panels, on suppliers who provide 100% sustainable and certified energy.		
				Installation of solar panels at the Milan offices.
Pollution reduction (*)				Through the development of CRM, a process of progressive digitization of contracts has begun that Will allow paper reduction.
Pollution reduction (*)				Reduction of 25% of printing done at the sites.
Supplier portal adjustment (*)				Supplier portal adaptation as a tool for selection and



Third purpose of common benefit				
Purposes of common benefit	Goal 2024	Result 2024	Reaching Target	Goal 2025
				analysis also from an ESG perspective and compliance.

 Target achieved
  Target not achieved
  Target partially achieved

(*) In the 2023 Impact Report, there were no targets defined on the following Theme/benefit.



During 2024, UNIDATA purchased 28 new company cars with aim of renewing and modernizing its fleet. The transaction corresponds to 34 percent of cars replaced compared to those present as of Dec. 31, 2023.

Cars ordered in 2024 but due for delivery in 2025 are also included in the corporate fleet renewal rate calculation.

Specifically, the company ordered 14 cars in the last months of 2024, which will be delivered during 2025. With the intention of continuing environmental improvement and reducing CO2 emissions through fleet renewal UNIDATA has set a renewal target of 10 percent for 2025.

As per the goals defined in 2023 for the Rome Data Centers, energy consumption monitoring systems have been implemented, while for the Milan Data Center there is no specific monitoring system yet.

In relation to the goal of reducing energy consumption, the company considers the target set for 2024 as partially achieved.

By 2025, the goal will be to extend the monitoring system to the Milan Data Center as well in order to manage and monitor overall energy consumption.

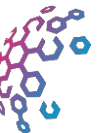
To continue on the path toward a zero-emission economy, the company has also confirmed for 2024 the use of electricity generated by photovoltaic panels and purchased exclusively from suppliers offering 100% energy

certified. In addition, the company aims to install new solar panels at its Milan headquarters, continuing to strengthen its commitment to sustainability.

The company aims to implement a process of contract digitization, with the intention of reducing paper consumption and further operational efficiency. The strategic goal is to continue on this path, constantly improving its practices and moving increasingly toward reducing emissions and environmental impact. In line with this commitment, the company has set a target reducing printer usage at its sites by 25 percent by 2025.

The company did not meet its goal of reducing per capita CO2 emissions related to the company car fleet. In fact, the target for 2024 was a 10% decrease, but due to the acquisition and subsequent merger TWT Group, the company also took over Milan's company cars. As result, emissions increased by 3%. This increase was mainly due to the increased presence of lower performing cars compared to the previous year. UNIDATA is committed to pursuing the target again by 2025.

Among its goals for 2025, UNIDATA plans to update the supplier portal, making it a tool selection and analysis, with a focus on sustainability and compliance.



impact assessment

As a Benefit Society, UNIDATA has chosen to regularly assess the impact it generates on people and the planet, using an international benchmark standard.

Although Law No. 208/2015, which established benefit companies, does not specify which external standard to adopt for this assessment, it stipulates that the same must meet certain requirements, including:

- **Completeness and detail:** the standard must be able to evaluate in a way that comprehensive the impact and actions of the company in pursuing the common benefit for people, communities, territories and the environment, as well as for other stakeholders.
- **Independence:** must be developed by an independent entity.
- **Credibility:** it must be deemed reliable, due to the scientific approach and expertise of the body that developed it.
- **Transparency:** must ensure use of public criteria, weighting of results, clear governance, standard-compliant updating, and availability of sources of financial support.

In line with these requirements, UNIDATA has chosen to adopt the B Impact Assessment (BIA), a tool used by B Corporations to assess their sustainability profile.

The BIA is a rigorous and internationally recognized method that enables UNIDATA to monitor and continuously improve the positive impact it generates, not only in economic terms, but also in social and environmental terms.

With this tool, UNIDATA can transparently and credibly its progress toward common benefit goals, ensuring that it meets the high standards required by law and the expectations of its stakeholders.

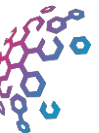
Created in 2007 by B Lab, an international nonprofit organization that promotes B Corporation certification, the B Impact Assessment (BIA) provides an assessment of a company's social, environmental and economic impact.

This standard makes it possible to analyze a company's ability to generate or reduce value, taking into consideration its business model, the quality of its relationships with employees and stakeholders, and the responsible management of environmental impacts.

A company's impact is measured through a score on a scale of 0 to 200 points, which allows "standard" companies to be distinguished from excellent ones.

Companies that achieve at least 80 points are eligible for B Corp certification, an acknowledgement of the company's commitment to high standards of sustainability and social responsibility, which allows them to start the certification process at B Lab.

This evaluation system not only helps companies improve their overall performance, but also promotes a corporate culture geared toward common benefit, within a framework that encourages transparency and accountability.

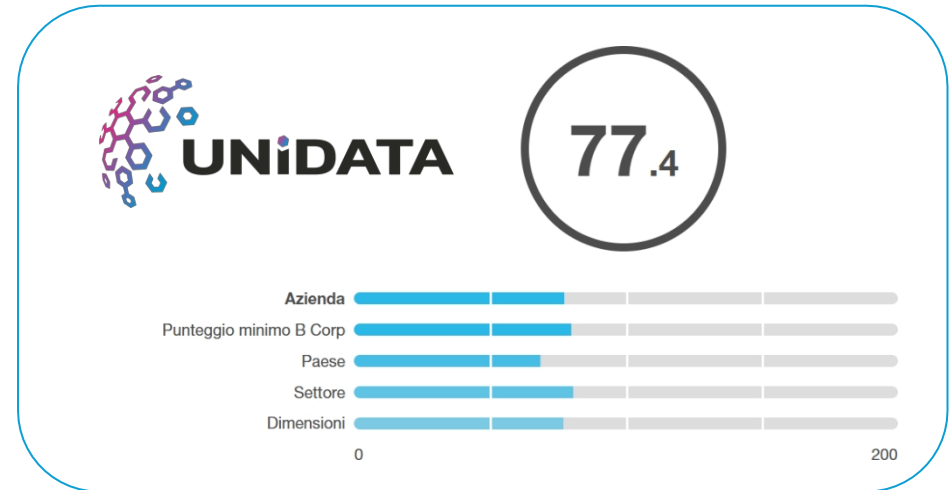


UNIDATA's performance

In 2024, UNIDATA participated in the B Impact (BIA), answering over two hundred questions provided to assess its social and environmental impact. By updating its responses and carefully analyzing its practices, the company scored 77.4 points, a significant improvement over the previous year's assessment, which scored 68.8 points. This increase UNIDATA's commitment to applying increasingly sustainability-oriented policies, with a special focus on human resources and the quality of the work environment.

Despite the improvement, the result achieved in 2024 still falls short of the minimum score required to obtain B Corp certification (80 points), but is still in line with the average of B Corp-certified Italian companies, which demonstrate a strong commitment to social and environmental goals.

As a Benefit Company, UNIDATA is committed to continuing its annual self-assessment, using it as a tool to continuously monitor progress and measure the effectiveness of its actions in the area of corporate social responsibility. This ongoing assessment process will allow the company to identify areas where it can further improve and monitor how it is creating a positive impact, both inside and outside the organization.



B Impact (BIA) questions are divided into six main areas, each of which analyzes a specific aspect of the company's social and environmental impact. These areas are designed to assess how the company creates value not only for its shareholders, but also for employees, customers, the community and the environment. Each area is assessed against specific indicators and business practices, with the goal of providing a complete picture of the company's overall impact on society and environment. A higher score in these areas indicates a greater commitment to sustainability and social responsibility. The areas of the BIA Assessment are:

1

Governance

The "Governance" area examines how the company is managed, transparency in decisions, and accountability to stakeholders. It assesses commitment to ethical practices and the presence of policies that promote sustainability and collective well-being. UNIDATA scored 21.2, up from 20.3 in the last Assessment conducted. The involvement of the Board of Directors and internal and external stakeholders in the development and active discussion of sustainability issues, the transparency adopted by the company towards employees and all stakeholders as well as the drafting of an extensive and analytical code of ethics and the Non-Financial Statement was considered positive.

2

Workers

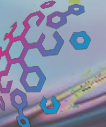
The "Employees" section examines the company's impact on employees, including aspects such as working conditions, training, inclusiveness policies, fair pay, benefits and employee involvement in corporate governance. This section saw the most significant increase from the previous year, with the score rising from 21.2 to 29.0. This growth can be attributed to the company's efforts during 2024, which included an ongoing program of refresher courses and the provision of productivity-related bonuses to almost the entire workforce.

3

Community

The "Community" area examines how the company interacts with the local and global community, assessing engagement in community economic development, creation of opportunities for the disadvantaged, inclusion and diversity policies, and social and philanthropic initiatives. There was also an improvement in this section compared to 2023, with UNIDATA receiving an overall score of 15.7, up from 15.4 in the last Assessment.

This improvement is the result of the company's commitment to generating a positive social and economic impact by adopting community service-oriented practices and policies and putting special emphasis on diversity, both gender and age.



4

Environment

This area assesses the company's environmental impact, analyzing how it manages natural resources, reduces waste, limits CO2 emissions, and sustainability in its processes and in the life cycle of the products or services it offers. Among the main activities in this section, the assessment of the environmental impact of UNIDATA's operations stands out, with both qualitative and quantitative targets being set. Compared to 2023, a growth of 0.1 is shown.

The company has adopted programs and policies to reduce its ecological footprint, such as encouraging the use of virtual meeting technologies and increased use of smartworking, attention to waste management through disposal and sorting, and the use, which can cover almost all of the company's needs, of energy from renewable sources or self-generated through photovoltaic panels. In addition, the transition from the copper network to a fiber-optic network has been promoted.

5

Customers

This area analyzes how the company creates value for its customers by ensuring quality, integrity and transparency in business practices. also assesses efforts to improve consumer accessibility, satisfaction and protection. It also focuses on the impact of products or services and the benefits they bring to the communities served.

UNIDATA, due to its core business, which contributes to the reduction of the digital divide within the national territory, full coverage of guaranteed services, and quality certifications in place, achieved a score of 4.8. The score remained unchanged from 2023.



The results at a glance



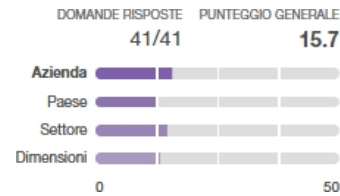
Governance

How the company can contribute policies and practices relevant to its mission, ethics, accountability and transparency.



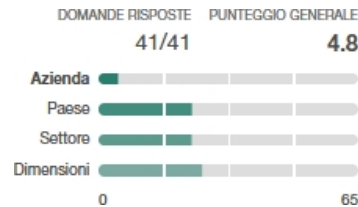
Community

How the company can contribute to the economic and social well-being of the communities in which it operates.



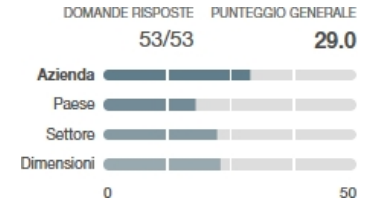
Customers

How the company can improve the value it creates for customers and direct consumers of its products and services



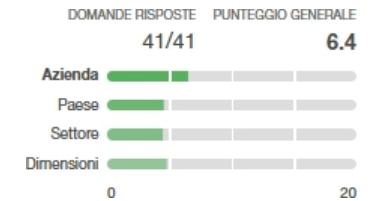
Workers

How the company can contribute to the financial well-being. Physical, professional and social well-being of its workers.



Environment

How the company can improve its environmental management in general.





UNiDATA

WHO WE ARE.

MATERIALITY

ENVIRONMENT

SOCIAL

GOVERNANCE

METHODOLOGICAL NOTE

GRI and Taxonomy



GRI and ESRS

In line with the sustainability path undertaken in 2020, UNIDATA prepared for the fifth consecutive year its Individual Non-Financial Statement (hereinafter also DNF or, informally, Sustainability Report), in accordance with Articles 3 and 7 of Legislative Decree 254/2016 implementing Directive 2014/95/EU (Non Financial Reporting Directive), in order to ensure maximum transparency to the market and its stakeholders.

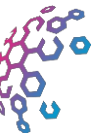
In drafting the Non-Financial Disclosure Document (DNF), the guideline of the Global Reporting Initiative (GRI) principles was followed by relating them to the European Sustainability Reporting Standards (ESRS), in view of the obligation scheduled for fiscal year 2025.

The decision to adopt these standards stems from the intention to align with international best practices and European regulations on corporate sustainability and transparency. The GRI principles provide a widely recognized global framework for reporting on economic, environmental and social impacts, while the ESRS, which will be mandatory for UNIDATA from FY 2025, will establish non-financial reporting requirements for European companies, with the aim of ensuring greater consistency, comparability and reliability of sustainability information.

The European Sustainability Reporting (ESRS) represents a set of standards developed by the European Financial Reporting Advisory Group (EFRAG) to govern non-financial reporting by companies in Europe.

These standards are part of a broader regulatory framework provided by the Corporate Sustainability Reporting Directive (CSRD), which was adopted by the European Commission to improve the transparency of non-financial information and ensure that companies provide clear, comparable and reliable data on their environmental, social and governance (ESG) performance.

CSRD, which will come into effect starting in FY 2025, will replace the Non-Financial Reporting Directive (NFRD) and requires companies to disclose more detailed and consistent information regarding sustainability issues. The ESRS is thus the operational core of this new directive, establishing how companies must report on environmental, social, economic, and governance impacts.



adopting these principles, the company not only prepares to meet new regulatory obligations, but also ensures that its reporting meets internationally recognized criteria, contributing to clear and transparent communication of its environmental, social, and governance (ESG) performance. In this way, the company not only complies with upcoming regulations, but also strengthens its reputation in terms of its responsibility and commitment to sustainability.

This document, refers to non-financial information relevant to the fiscal year from January 1, 2024 to December 31, 2024. Data for previous years have been included for comparative purposes to provide an analysis of trends in corporate activities.

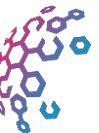
The goal of this document is to offer a representation of the company's activities and achievements from a different perspective than the purely economic one, bringing out UNIDATA's concern for the environment, people, and the community.

Starting with the materiality matrix-a key tool for UNIDATA that represents the overall view of internal and external stakeholders with respect to the issues that emerged in the materiality analysis-this document analyzes and highlights the E-S-G (Environnement, Social, and Governance) areas and the impacts produced with respect to the issues identified as material for UNIDATA.

In keeping with this premise, UNIDATA has based its non-financial reporting strategy on the following pillars to ensure an all-inclusive representation of the company's sustainability performance.

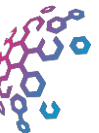
- The ESG areas: each chapter of the DNF addresses each of the material issues associated with the ESG areas, which are strongly linked to the Sustainable Development Goals (SDGs);
- Non-financial risks: a mapping of risks that are related to sustainability issues and considered material to society has been prepared, as well as how these risks are managed;
- Commitments: the SDGs, shared by UNIDATA, on which we believe we can make a greater contribution through the definition of long-term commitments, have been reported.

This report has been prepared in accordance with the GRI Standards (2021) effective January 1, 2023: Core option, of the Global Reporting Initiative. In line with the reporting practices described, a table including the topics analyzed in relation to the topics defined by GRI can be found in the appendix of this document. The document was submitted to the review, evaluation and approval of the Board of Directors of UNIDATA S.p.A. on March 20, 2025, which declares that the information reported in this Individual Statement of Non-Financial Character complies with the provisions of Article 3 of Legislative Decree 254/16.

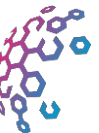


GRI 2- General Disclosure

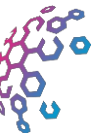
GRI	DESCRIPTION	PAG.	DRAFT GRI-ESRS INTEROPERABILITY INDEX	OMISSIONS
GRI: 2-1	Detail of the UNIDATA Group organization	4	Directive 2013/34/EU	
a)	UNIDATA S.p.A.			
b)	It is a joint stock company under Italian law listed at Euronext Milan in Italian stock exchange.			
c)	UNIDATA S.p.A. has its registered office in Rome at 100 Via Alexandre Gustave Eiffel, and locations secondary in Bari and Milan			
d)	The UNIDATA Group operates mainly in Italy as reported in the Annual Financial Report available on the Group website.			
GRI: 2-2	Subjects included in UNIDATA Group sustainability reporting.	4	ESRS 1 5.1; ESRS 2 BP-1 §5 (a) and (b) i	
a)	The Sustainability Report presents data and information that relate to the UNIDATA Group. It also contains data from the company controlled joint Unifiber S.p.A.			
b)	The company prepares the consolidated audited financial statements. In the Sustainability Report 2024, the environmental performance data are presented excluding Uniritreno Holding S.p.A., Unisabina S.r.l. Voisoft Ltd. and Domitilla Ltd.			
(c.i)	The Sustainability Report presents the data and information that relate UNIDATA S.p.A. and its subsidiaries and fully consolidated companies as of December 31, 2024, as presented in Report Annual Financial Report. The Group's Consolidated Financial Statements as of December 31, 2024.			



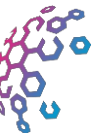
GRI	DESCRIPTION	PAG.	DRAFT GRI-ESRS INTEROPERABILITY INDEX	OMISSIONS
	UNIDATA has been prepared in accordance with the recognition and measurement criteria of International Financial Reporting Standards issued by the International Accounting Standards Board and endorsed by the European Union (defined as "IFRS"), as well as the laws and regulations in force in Italy.			
(c.ii)	Environmental performance data are presented excluding companies reported in [GRI 2-2b] that do not meet the materiality criteria. The list of material issues of economic, environmental, and social impact is derived on the full scope of the UNIDATA Group as reported in the Annual Report Consolidated.			
(c.iii)	Material issues of economic, environmental, and social impact are derived from the following Considering the UNIDATA group as defined in [GRI 2-2b].			
GRI: 23	Reporting period, frequency and point of contact	116	ESRS 1 §73	
3.a)	The UNIDATA Group Sustainability Report, prepared annually, corresponding to calendar year, it respects the same period as the Group Consolidated Financial Statements.			
3.b)	The Group Consolidated Annual Report, like the Sustainability Report covers the January 1, 2024-December 31, 2024 period.			
3.c)	The UNIDATA Group Sustainability Report is published as a result of of its approval by the Board of Directors on March 20, 2025, at the same time as the Consolidated Financial Statements.			
3.d)	Contacts are: Investor Relations UNIDATA S.p.A. 0148 Rome - Viale A. G. Eiffel, 100 Commercium M26 www.UNIDATA.it			
GRI: 24	Review of information	116	ESRS 2 BP-2 §13, §14 (a) to (b)	



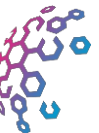
GRI	DESCRIPTION	PAG.	DRAFT GRI-ESRS INTEROPERABILITY INDEX	OMISSIONS
a.i) (a.ii)	There were no significant changes in the information reported In the years 2022 and 2023.			
GRI: 2-5	External Assurance	116	Directive 2013/34/EU	
(a,b)	In view of the voluntariness in the adoption of this DNF and, as the size parameters set forth Article 7 of Legislative Decree 254/16 have not been exceeded, the Company has decided not to submit this document for attestation of compliance by an independent auditing firm. The document was submitted for review, evaluation, and approval by the Board of Directors of UNIDATA S.p.A. on March 20, 2025, which declares that the information in this Individual Non-Financial Statement Are in accordance with the provisions Article 3 of Legislative Decree 254/16.			
GRI: 2-6	Activities, value chain and other business relationships	5	ESRS 2 SBM-1 §40 (a) i to (a) ii, (b) to (c), §42 (c)	
a)	UNIDATA is a group at the forefront of digital communications and technologies. It develops fixed fiber network infrastructure, datacenters, cloud computing systems, Internet of Things and Cybersecurity. More information is available at the link: https://investors.UNIDATA.it/chi-siamo/ .			
b.i)	The UNIDATA Group provides connectivity services and accompanies enterprises toward digitization with an offering tailored to their needs. Cloud, IoT and cybersecurity are at the heart of UNIDATA's end-to-end solutions for companies and Public Administration.			
(b.ii)	UNIDATA's purchases take place mainly in the geographic areas where the Group's main activities are based and, for the most part, are directed toward the categories of products and services listed below: <ul style="list-style-type: none"> Telecommunications Networks; 			



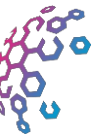
GRI	DESCRIPTION	PAG.	DRAFT GRI-ESRS INTEROPERABILITY INDEX	OMISSIONS
	<ul style="list-style-type: none"> Telecommunications products; Information Technology; Professional and Technical Services; Water network management systems. 			
(b.iii)	UNIDATA provides services at the domestic, business and Public Administration levels mainly in the Lazio region. Services are offered in the national perimeter.			
c)	Through the two joint ventures Unifiber S.p.A. (with the international infrastructure fund CEBF) and Unitirreno Holding S.p.A. (with the fund Azimut Libera Impresa SGR S.p.A.), the activity also extends, respectively, into cabling the so-called "gray areas" of Central Italy and the laying of submarine fiber optics, for a route that will unite Liguria, Sicily, with outbreaks in Lazio and Sardinia.			
d)	The extraordinary transactions, which were preceded in 2022 by the opening of a small office in Bari and in 2023 by the purchase and merger of TWT Group companies, helped extend UNIDATA's operations and presence throughout the country. During 2024, an 11 percent stake in the company Clifiber S.r.l. was acquired with the aim of increasing the presence in the national territory.			
GRI: 2-7	Employees	62	ESRS 2 SBM-1 §40 (a) iii; ESRS S1 S1-6 §50 (a) to (b) and (d) to (e), §51 to §52	
GRI: 2-8	Non-employee workers	62	ESRS S1 S1-7 §55 to §56	N/A
GRI:2-9	Governance Structure	76	SRS 2 GOV-1 §21, §22 (a), §23; ESRS G1 §5 (b)	
a)	The governance system of the UNIDATA Group is organized according to the model traditional and provides for a governing body (CDA - BoD) that, as a rule,			



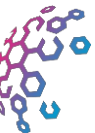
GRI	DESCRIPTION	PAG.	DRAFT GRI-ESRS INTEROPERABILITY INDEX	OMISSIONS
	is organized through the establishment of internal committees, either stable or set up for specific operations. Provision is also made for a supervisory body (College Union).			
b)	<p>The BoD approved the establishment of the following internal committees:</p> <ul style="list-style-type: none"> • Audit, Risk and Remuneration Committee • Appointments Committee • Governance and Sustainability Committee <p>Each committee has its own regulations, approved by the Board of Directors, in which the rules for its composition and appointment, mode of operation, duties, powers and means at its disposal are defined. The regulations of the endoconsiliar committees are available on the Group website.</p>			
(c.i)	As of December 31, 2024, the BoD consists of 3 executive and 6 nonexecutive members.			
(c.ii)	<p>As of December 31, 2024, there are 4 independent members on the Board of Directors. For any updates please refer to the Group website (www.UNIDATA.it).</p>			
(c.iii)	The Board serves until the approval of the 2026 budget.			
(c.iv)	Where a Director holds offices in more than company within the same group only one office held within such a group.			
(c.v)	As of December 31, 2024, female representation on the BoD is 3 members out of 9.			
(c.vi)	UNIDATA supports diversity in the composition of the CDA, believing that such diversity helps to ensure the appropriate competence and professionalism of the its members.			



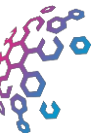
GRI	DESCRIPTION	PAG.	DRAFT GRI-ESRS INTEROPERABILITY INDEX	OMISSIONS
	However, no specific diversity policies have been adopted regarding the composition of the BOD, as the decision is considered to be the responsibility of the members, who exercise their nomination rights by law and statute, through the submitted lists.			
c.vii, viii)	Detailed information on the governing body and their curricula vitae is available on the company's website. The only stakeholders represented on BoD are the shareholders. Ref. https://investors.UNIDATA.it/corporate-governance/corporate-bodies-and-control/			
GRI 2-10	Appointment and selection of the highest governing body	75		
a)	According to UNIDATA's Bylaws, the Board of Directors (BoD) is appointed by the Shareholders' Meeting, in compliance with applicable legal and regulatory provisions, on the basis of lists submitted by shareholders or the outgoing BoD. The Board of Directors may establish Committees among its members, composed of nonexecutive Directors, the majority of whom must be independent. These Committees perform advisory and propositional functions, with defined powers and attributions By the Council itself.			
b.i)	Directors are appointed on the basis of lists of candidates submitted by shareholders and in any case in compliance with the provisions of law and these bylaws regarding gender balance and the appointment of directors who meet the Independence Requirements. In the lists, candidates must be listed by progressive numbering. Lists submitted by shareholders, signed by the shareholder or shareholders submitting them (including by proxy to one of them), must contain a number of candidates not exceeding 9 (nine) and must be filed at the registered office of the Company within the time limits stipulated in the regulations.			



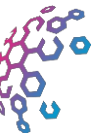
GRI	DESCRIPTION	PAG.	DRAFT GRI-ESRS INTEROPERABILITY INDEX	OMISSIONS
(b.ii)	<p>As provided for in the Company Bylaws, if, with the candidates elected in the above manner, the composition of the Board of Directors is not ensured in accordance with the legal and regulatory provisions in force from time to time concerning gender balance, the candidate of the most represented gender elected as the last in sequential order in the list that received the highest number votes will be replaced by the first candidate of the least represented gender not elected from the same list according to the sequential order. This replacement procedure will be carried out until the composition of the Board of Directors is ensured.</p> <p>complies with the pro tempore regulations inherent gender balance.</p>			
(b.iii, iv)	<p>Pursuant to the provisions of the Bylaws, directors must meet the requirements of eligibility, professionalism, and honorability required by law or any other requirement of the applicable rules and regulations.</p> <p>Of them, a minimum number corresponding to the minimum stipulated by the pro tempore regulations in force must meet the independence requirements stipulated by law ("Independence Requirements").</p> <p>Failure to meet the requirements results in the disqualification of the administrator.</p> <p>Detailed information on the governing body and their curricula vitae is available on the company's website.</p> <p>Ref. https://investors.UNIDATA.it/corporate-governance/organi-societari-e-di-control/.</p>			
GRI 2-11	Chairman of the highest governing body			
(a,b)	The chairman of the CDA does not hold executive positions.			N/A



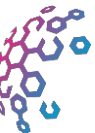
GRI	DESCRIPTION	PAG.	DRAFT GRI-ESRS INTEROPERABILITY INDEX	OMISSIONS
GRI: 2-12	Role of the highest governance body in overseeing the management of the impacts	75	ESRS 2 GOV-1 §22 (c); GOV-2 §26 (a) to (b); SBM-2 §45 (d); ESRS G1 §5 (a)	
a)	<p>The Board of Directors plays a role strategic guidance and supervision, pursuing the priority objective of creating value for shareholder over medium- to horizon, while also taking into account the legitimate interests of the remaining stakeholders, with a view to the sustainable success of the company.</p> <p>The BoD has established an internal Governance and Sustainability Committee with advisory, propositional, monitoring and investigative tasks to support and direct the activities of the board plenum and management on the environmental, social and governance (ESG) sustainability front, in terms of UNIDATA's positioning, objectives, processes, and specific initiatives.</p> <p>In addition, as per the regulations, with respect to the endoconsiliar processes, in addition to operating in direct support and direction of the activities of the board plenum, the Governance and Sustainability Committee is timely involved with reference to the ESG profiles of the activities overseen by the remaining internal committees, in the form of the document sharing or joint investigation.</p>			
b.i,ii, c)	<p>The BoD, also making use of the Sustainability Committee, is responsible for evaluating the ESG management system, defining the materiality matrix, monitoring ongoing corporate initiatives in the field of sustainability, and determining ESG targets. The Sustainability Committee oversaw the process of identifying relevant impact issues for 2024. The results of these processes are reviewed by the Board of Directors for the planning and reporting of ESG targets, as well as for the preparation of the annual Non-Financial Statement (Annual Sustainability).</p>			



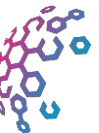
GRI	DESCRIPTION	PAG.	DRAFT GRI-ESRS INTEROPERABILITY INDEX	OMISSIONS
GRI: 2-13	Delegation of responsibility for managing impacts	88	ESRS 2 GOV-1 §22 (c) i; GOV-2 §26 (a); ESRS G1 G1-3 §18 (c)	
(a.i,ii)	Overall responsibility for the governance of the Company and the Group rests with the Chief Executive Officer, subject to the prerogatives reserved for the Board of Directors by law. Provision has been made for the appointment of a Sustainability Manager to define, suggest and monitor policies and activities of a nature ESG and reporting directly to the BoD and the endoconsiliar committees.			
GRI: 2-14	Role of the highest governing body in sustainability reporting	75	ESRS 2 GOV-5 §36; IRO-1 §53 (d)	
(a,b)	The Board is responsible for reviewing, evaluating, and approving the Sustainability Report and declaring that the information in this Individual Non-Financial Statement complies with the Provisions of Article 3 of Legislative Decree 254/16.			
GRI 2-15	Conflicts of interest	82		
(a,b)	UNIDATA in compliance with the Consob Related Parties Regulation has adopted a policy conducting transactions with related parties, which can be consulted on the website. Conflicts of interest are handled as outlined in the Code Ethics of the company, which can be found on the website.			
GRI: 2-16	Communication of critical issues	82	ESRS 2 GOV-2 §26 (a); ESRS G1 G1-1 AR 1 (a); G1-3 §18 (c)	
a)	The board of auditors and the risk committee are updated periodically On whistleblowing reports. The Supervisory Board prepares periodic reports informing top management of its activities.			
b)	No reports were received during 2024.			
GRI 2-17	Collective powers of the highest governing body	88	ESRS 2 GOV-1 §23	
a)	Sustainability Manager constantly updates the Nominating Committee. Compensation and Sustainability on sustainable development issues.			



GRI	DESCRIPTION	PAG.	DRAFT GRI-ESRS INTEROPERABILITY INDEX	OMISSIONS
GRI 2-18	Performance evaluation of the highest governing body			
(a,b,c)	Not applicable			N/A
GRI 2-19	Remuneration policies	75	ESRS 2 GOV-3 §29 (a) to (c); ESRS E1 §13	
(a,b)	The policy on the remuneration of directors is defined in line with the standards law and statutory provisions. Policies and amounts are set by the shareholders' meeting and the BoD.			
GRI 2-20	Pay determination process		ESRS 2 GOV-3 §29 (e)	
(a,b)	Not applicable			N/A
GRI 2-22	Sustainable development strategy statement	Letter to Stakeholders, 6	ESRS 2 SBM-1 §40 (g)	
GRI 2-23	Commitments made through policy	81	ESRS 2 GOV-4; MDR-P §65 (b) to (c) and (f); ESRS S1 S1-1 §19 to §21, and §AR 14; ESRS S2 S2-1 §16 to §17, §19, and §AR 16; ESRS S3 S3-1 §14, §16 to §17 and §AR 11; ESRS S4 S4-1 §15 to §17, and §AR 13; ESRS G1 G1-1 §7 and §AR 1 (b)	
GRI 2-24	Integration of policy commitments	81	ESRS 2 GOV-2 §26 (b); MDR-P §65 (c); ESRS S1 S1-4 §AR 35; ESRS S2 S2-4 §AR 30; ESRS S3 S3-4 §AR 27; ESRS S4 S4-4 §AR 27; ESRS G1 G1-1 §9 and §10 (g)	
GRI: 2-25	Processes to remedy negative impacts	84	ESRS S1 S1-1 §20 (c); S1-3 §32 (a), (b) and (e), §AR 31; ESRS S2 S2-1 §17 (c); S2-3 §27 (a), (b) and (e), §AR 26; S2-4 §33 (c); ESRS S3 S3-1 §16 (c); S3-3 §27 (a), (b) and (e), §AR 23; S3-4 §33 (c); ESRS S4 S4-1 §16 (c); S4-3 §25 (a), (b) and (e), §AR 23; S4-4 §32 (c)	
GRI: 2-27	Compliance with laws and regulations	86	ESRS 2 SMB-3 §48 (d); ESRS E2 E2-4 §AR 25 (b); ESRS S1 S1-17 §103 (c) to (d) and §104 (b); ESRS G1 G1-4 §24 (a)	



GRI	DESCRIPTION	PAGE	DRAFT GRI-ESRS INTEROPERABILITY INDEX	OMISSIONS
GRI: 2-29	Approach to stakeholder engagement	89	ESRS 2 SMB-2 §45 (a) i to (a) iv; ESRS S1 S1-1 §20 (b); S1-2 §25, §27 (e) and §28; ESRS S2 S2-1 §17 (b); S2-2 §20, §22 (e) and §23; ESRS S3 S3-1 §16 (b); S3-2 §19, §21 (d) and §22; ESRS S4 S4-1 §16 (b); S4-2 §18, §20 (d) and §21	



The process of dual materiality

Reference standard

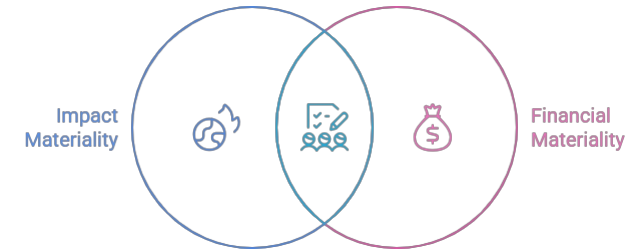
In line with current legislation and the requirements introduced by the European 2022/2464, Corporate Sustainability Reporting Directive (CSRD), the European Sustainability Reporting Standards (ESRS), the methodology, and the principles prepared by the GRI standards, UNIDATA carried out a materiality analysis, involving different categories of internal and external stakeholders, aimed at identifying the issues considered "material" for company from the ESG point of view and the related impacts and risks on the company.

Material issues are understood as such because they reflect economic, environmental, and social impacts that significantly influence stakeholder assessments and decisions in the short, medium, or long term. Therefore, materiality analysis is the pivotal process underlying the preparation of the sustainability report, and the result of this analysis is the core around which the Non-Financial Statement is developed.

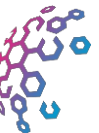
Current legislation has introduced the concept of "dual materiality," which covers two dimensions:

- **Impact Materiality (inside-out perspective):** focuses on the impact of the Company's activities on the environment, society and stakeholders.

- **Financial Materiality (outside-in perspective):** identifies material issues related to risks and opportunities that affect or could affect the Company's financial performance, bottom line, and flows financial position of the company as well as on its market position and its ability to generate value.



Although UNIDATA not currently required to apply the new ESRS principles, it has nevertheless calculated materiality based on the new regulations. The ESRS and GRI definitions, concepts, and information on impacts are closely aligned. The issue identification phase was carried out taking into account the main trends related to sustainability issues relevant to UNIDATA, including benchmarking analysis on key peers and best practices in the industry.



Stakeholder involvement and relevance

In order to identify material issues, a questionnaire was administered to internal and external stakeholders interested in the performance and development of the company's business.

The purpose was to analyze the degree of relevance of the issues identified as "material," considering the business sector and operating environment of the organization.

Listening to and actively communicating with stakeholders are key elements in generating shared value in the long run and in driving a process of change that is equitable, responsible, and sustainable.

UNIDATA promotes constant, participatory and transparent communication with its stakeholders with the aim of understanding their needs and expectations.

The categories of stakeholders involved were as follows:

- Clients;
- Employees;
- Suppliers;
- Institutions;
- Financial community.

The process of assigning relevance to stakeholders, aimed at identifying key stakeholders, involved the involvement of the business divisions manage relations with these stakeholders.



Results and impact

The results of the analysis conducted are reflected in the dual materiality matrix, which highlights most relevant issues in ESG 2024 for both UNIDATA and Stakeholders, on which the contents of this Non-Financial Statement are based.

In addition, the framework provided by this matrix is an important tool for UNIDATA to identify the trajectory to be taken in order to respond to and strategic priorities in the sustainable sphere.

Dual materiality analysis enables clear identification of the most significant areas of impact, thereby aligning the sustainability strategy with stakeholder expectations and regulatory obligations.

UNIDATA's first experience with the dual materiality matrix highlights not only the importance of this approach in sustainability reporting, but also its fundamental role in guiding future choices.

This process not only complies with ESRS standards, but also provides a starting point continuous improvement and long-term responsible innovation.

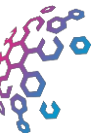
Each potentially relevant issue was analyzed considering both its magnitude and the likelihood of the impact it may generate.

results obtained were then compared with business risk analysis to integrate material issues with financial risks, as required by ESRS.

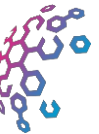
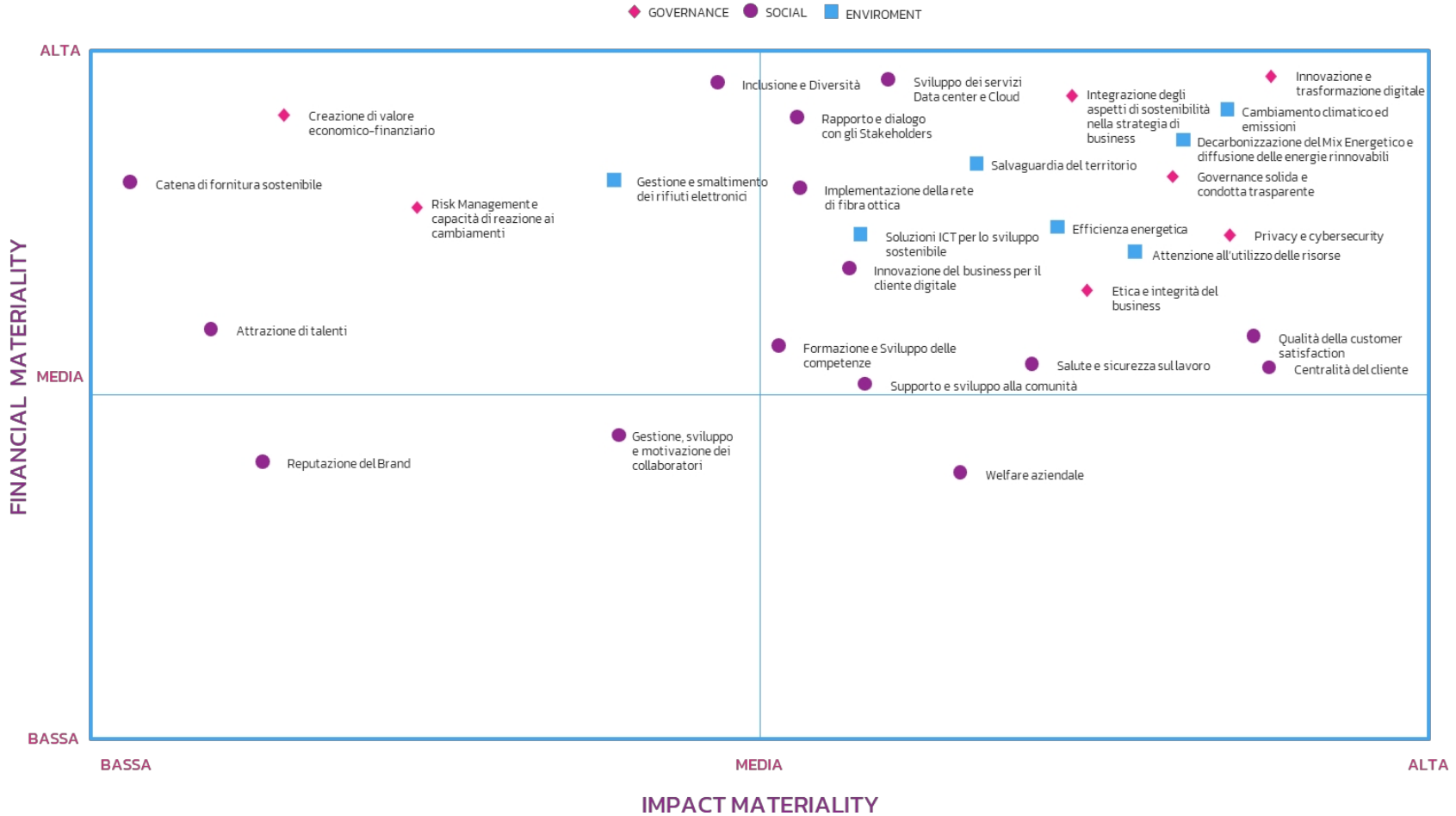
In this way, the issues that are truly central to the business and its surroundings were identified, from which the dual materiality matrix was derived.

The methodology used to determine the material themes followed four main steps:

- Sending questionnaires to selected stakeholders (as better identified in the reference section);
- Collection and analysis of results;
- recalculation of the weighted average for each questionnaire response by stakeholder type (keep in mind that the dual materiality questionnaire was sent only to qualified stakeholders);
- Construction of the dual materiality matrix based on the results achieved.



MATRICE DOPPIA MATERIALITA'



In addition, from the data collected and the responses analyzed, questions were grouped together, allowing the identification of material issues relevant to 2024.












The issues selected are those with "high" priority, both in terms of their impact and financial value.

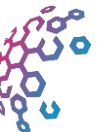
To identify these material issues, once the results of the questionnaire were collected and recalculated, they were discussed and weighed with the company's top management through focused and in-depth interviews.










Compared with the previous exercise, it was decided to group similar themes together into homogeneous categories, thus reducing the total number to 10 material themes.

Temi Materiali	Temi da questionario	ESG
GOVERNANCE ED ETICA AZIENDALE	<ul style="list-style-type: none"> Governance solida e condotta trasparente Integrazione degli aspetti di sostenibilità nella strategia di business Etica ed integrità del business 	G
INNOVAZIONE E TRASFORMAZIONE DIGITALE	<ul style="list-style-type: none"> Innovazione e trasformazione digitale Implementazione della rete di fibra ottica Innovazione del business per il cliente digitale Sviluppo dei servizi Data Center e Cloud 	S/G
PRIVACY E CYBERSECURITY	<ul style="list-style-type: none"> Privacy e cybersecurity 	S/G
CLIENTE E CUSTOMER SATISFACTION	<ul style="list-style-type: none"> Centralità del cliente Qualità della customer satisfaction 	S
FORMAZIONE E SICUREZZA SUL LAVORO	<ul style="list-style-type: none"> Formazione e sviluppo delle competenze Salute e sicurezza sul lavoro 	S
RAPPORTO CON GLI STAKEHOLDER	<ul style="list-style-type: none"> Rapporto e dialogo con gli stakeholder 	S
SVILUPPO DELLA COMUNITA'	<ul style="list-style-type: none"> Supporto e sviluppo della comunità 	S
ENERGIE RINNOVABILI	<ul style="list-style-type: none"> Efficienza energetica Decarbonizzazione del Mix energetico e diffusione delle energie rinnovabili 	A
SOLUZIONI PER LO SVILUPPO SOSTENIBILE	<ul style="list-style-type: none"> Attenzione all'utilizzo delle risorse Soluzioni ICT per lo sviluppo sostenibile 	A
CAMBIAMENTO CLIMATICO ED EMISSIONI	<ul style="list-style-type: none"> Cambiamento climatico ed emissioni Salvaguardia del territorio 	A












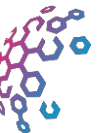
MATERIAL THEMES (GRI 3-2A)	ESG	IMPACT (GRI 3-3A)	ACTIVITY DESCRIPTION	POLICIES AND ACTIONS TAKEN (GRI 3-3 C, D, E, F)
 <p>Governance ed Etica Aziendale</p>			<p>Transparent governance and conduct are critical to ensuring the smooth functioning of organizations and the trust of their stakeholders. Lack of transparency in business decisions or practices can fuel corruption, nepotism or favoritism, damaging the reputation and sustainability of the organization.</p>	<p>The company adopts a Code of Ethics and Model 231/2001, which are fundamental tools for ensuring transparency, legality and integrity in all company activities. To this end, a whistleblowing procedure has been implemented, which allows for the safe and confidential reporting of any unlawful conduct. UNIDATA conducts continuous monitoring of activities exposed to the risk of corruption, in accordance with current regulations, and is constantly engaged regulatory updates to ensure full adherence to the laws. Thanks these tools and ongoing efforts, there have never been any incidents of corruption within the company.</p>
 <p>Innovazione Digitale</p>	 		<p>The communications industry offers innovative solutions through digital transformation, improving lifestyles and enabling easy and global communication.</p> <p>Sound governance promotes accountability, efficiency, and sustainability while reducing the risk of mismanagement and conflicts of interest.</p>	<p>The commitment to digital development takes the form of a continuous expansion of real estate units (UIs) to provide fiber to the "gray" areas of the Lazio region, where internet coverage is still insufficient. In parallel, investments are made in the development of data center and cloud services to support the technological needs of businesses and individuals. In addition, UNIDATA engages in sale and use of its networks to other operators, promoting infrastructure sharing and fostering digital growth. UNIDATA contributes to bridging the <i>digital divide</i> with a fiber optic network that reaches rural areas, Supporting ultrafast connectivity.</p>
 <p>Privacy e Cybersecurity</p>	 		<p>The telecommunications sector is particularly vulnerable to cyber attacks because it handles huge volumes of sensitive data and critical infrastructure, such as communication networks, transmission systems, and user data. These attacks not only threaten user privacy, but can also cause severe economic and operational disruption, damaging service reliability and public trust.</p>	<p>To counter cyber risk, UNIDATA has adopted a strict Information Security Policy in line with international best practices. In 2023, it obtained ISO/IEC 27001 certification, confirming its commitment to data and information security management. In addition, cyber attacks are constantly monitored to identify and prevent potential threats. Thanks to these protection measures, there has never been a breach or cyber attack.</p>











MATERIAL THEMES (GRI 3-2A)	ESG	IMPACT (GRI 3-3A)	ACTIVITY DESCRIPTION	POLICIES AND ACTIONS TAKEN (GRI 3-3 C, D, E, F)
 <p>Cliente e Customer Satisfaction</p>			<p>The customer is at the center of any company, as customer satisfaction is directly linked to the company's success and growth.</p> <p>UNIDATA is committed on a daily basis to achieving expectations and meeting customer needs. Problems service delivery or delays in activation represent the potential impact that could occur.</p>	<p>UNIDATA constantly strives to ensure a high level of customer satisfaction by adopting a strong Quality Policy that guides every activity.</p> <p>It continuously monitors the quality services provided and handles malfunction reports, disputes and complaints in a timely manner, always striving to promptly resolve any mishaps.</p> <p>In addition, the Service Charter is made available to customers, a tool that describes commitments, services offered and how to make the best use of them. Active listening and caring for customer needs are at the heart of actions to improve continuously the proposed offerings.</p>
 <p>Formazione e Sicurezza sul Lavoro</p>			<p>Inadequate working environment, machinery, knowledge and facilities could have negative impacts on employees' health. UNIDATA's main risks can be traced mainly to contractors for network construction.</p> <p>UNIDATA is committed to providing periodic training courses so that all employees are highly competent and qualified.</p>	<p>Occupational safety and continuing education are top priorities for UNIDATA. In accordance with ISO 45001, the company is committed to creating a safe working environment and complying with international standards. The frequency of workplace accidents is monitored regularly, and corrective actions are taken to minimize risks.</p> <p>Training and awareness courses are organized for all employees to prevent injuries and improve awareness regarding safety practices. In addition, continuous refresher courses are provided to keep each employee highly trained in the most recent.</p>
 <p>Relazioni con gli Stakeholder</p>			<p>Stakeholder engagement and collaboration can have social impacts by supporting development through initiatives and collaborations.</p>	<p>The company's approach to stakeholders is based on active and constant involvement in business decisions. UNIDATA believes it is essential to ensure transparency at every decision-making stage, offering clear and timely information regarding its policies and strategies. It promotes continuous, two-way communication with all its stakeholders in order to understand their needs, meet their expectations, and strengthen mutual trust. In this way, the company creates a strong, collaborative relationship that supports shared success and growth.</p>

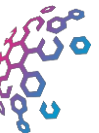


MATERIAL THEMES (GRI 3-2A)	ESG	IMPACT (GRI 3-3A)	ACTIVITY DESCRIPTION	POLICIES AND ACTIONS TAKEN (GRI 3-3 C, D, E, F)
 <p>Sviluppo della Comunità</p>			<p>UNIDATA aims to establish strong and lasting relationships with communities through continuous listening and communication by aiming to be promoters of economic and social development.</p>	<p>UNIDATA is committed to supporting the development of local communities through a series of targeted projects. The company is dedicated to initiatives that promote social, cultural and economic well-being, seeking to respond to the specific needs of the different realities in which it operates. It offers support to projects that promote social inclusion, education and sustainable growth, collaborating with local authorities and nonprofit organizations.</p>
 <p>Energie Rinnovabili</p>			<p>Using sustainable renewable energy enables the company to reduce its environmental impact.</p>	<p>The company is strongly oriented toward promoting renewable energy, considering it an integral part of its Environmental Policy. UNIDATA has for years initiated the installation of solar panels to self-produce energy, thus reducing its environmental impact and increasing sustainability. In addition, it purchases energy exclusively from suppliers that guarantee a 100 percent supply from renewable sources, contributing to a cleaner and more responsible energy future. These initiatives are part of its ongoing commitment to encouraging the use of renewable energy and reducing its carbon footprint. For its remaining energy needs, the company relies on 100% sustainable suppliers.</p>
 <p>Soluzioni ICT per lo Sviluppo Sostenibile</p>			<p>introduction of the new IoT technology aims to limit waste for sustainable water resource management by ensuring that the infrastructure and energy used is effectively administered and supervised. In addition, UNIDATA supports the elimination of the <i>digital divide</i> by offering ICT services and connectivity opportunities across the country.</p>	<p>UNIDATA's ICT activities focus on the implementation of advanced Smart Metering solutions within Internet of Things (IoT), aimed consumption monitoring and leak detection for more efficient and sustainable water management in order to optimize the management and control of water resources.</p>







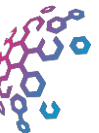
MATERIAL THEMES (GRI 3-2A)	ESG	IMPACT (GRI 3-3A)	ACTIVITY DESCRIPTION	POLICIES AND ACTIONS TAKEN (GRI 3-3 C, D, E, F)
 <p>Cambiamento Climatico ed Emissioni</p>			<p>Companies in the telecommunications sector are being called upon to play an increasingly important role in the fight against climate change, both to reduce their environmental impact and to contribute to greater global sustainability. UNIDATA can contribute to climate impacts through emissions generated in the course of its business.</p>	<p>The company is actively committed to environmental protection, adopting an Environmental Policy that guides its every decision. It has obtained UNI EN ISO 14001 certification, confirming its commitment to responsible management of environmental impacts. To promote sustainability, it has introduced smartworking, enabling employees to work from home once a week, thus reducing the environmental impact related to travel. It is also its car fleet with hybrid and electric vehicles, helping to reduce CO2 emissions. It also supports the use of fiber-optic cables instead of traditional copper cables to encourage a greener infrastructure. Finally, it constantly monitors its direct and indirect emissions, with the goal of reducing them and improving environmental performance. The company conducts annual monitoring of the CO2 emissions it produces, with the intent of reducing Scope 1 emissions from year to year.</p>




 Governance
  Social
  Environmental
  Positive
  Negative

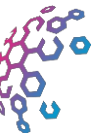






GRI 3 - Management of Material Issues.

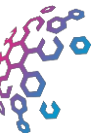
GRI	DESCRIPTION	PAG.	ESRS	SDGS	OMISSIONS
Material Themes 2024					
GRI: 3-1	Process for determining material themes	129	ESRS 2 BP-1 §AR 1 (a); IRO-1 §53 (b) ii to (b) iv		
GRI: 3-2	List of material themes	130	ESRS 2 SBM-3 §48 (a) and (g)		
GRI 3-3	Management of material issues	129	ESRS 2 SBM-1§ 40 (e); SBM-3 §48 (c) i and (c) iv; MDR-P, MDRA, MDR-M, and MDR-T; ESRS S1 S1-2 §27; S1-4 §39 and AR 40 (a); S1-5 §47 (b) to (c); ESRS S2 S2-2 §22; S2-4 §33, §AR 33 and §AR 36 (a); S2-5 §42 (b) to (c); ESRS S3 S3-2 §21; S3-4 §33, §AR 31, §AR 34 (a); S3-5 §42 (b) to (c);		
Governance and Business Ethics					
GRI 3-3	Management of material issues	81	ESRS G1 G1-1 §7; G1-3 §16 and §18 (a) and §24 (b)		
GRI: 205	Anticorruption	81			
GRI: 206	Anti-competitive behavior	81			
GRI 405-1	Diversity in governing bodies and among employees	62		 	
Innovation and Digital Transformation					
GRI 3-3	Management of material issues	43			
















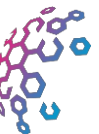
GRI	DESCRIPTION	PAG.	ESRS	SDGS	OMISSIONS
GRI: 203-1	Infrastructure investments and funded services	43	Communities' economic, social and cultural rights is a sustainability matter for S3 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M	 	
Privacy and Cybersecurity					
GRI 3-3	Management of material issues	51			
GRI: 418-1	Proven complaints regarding customer privacy violations and loss of customer data	51 - 52			
Customer and Customer satisfaction					
GRI 3-3	Management of material issues	53	ESRS S4 §10 (b); S4-1 §13, §16 (c); S4-2 §20; S4-4 §31; §32 (a) and (b), §35, §AR 30, §AR 33 (a); S4-5 §38, §41 (b) and (c)		
GRI: 416-1	Assessment of health and safety impacts by product and service categories	55	Personal safety of consumers and end-users is a sustainability matter for S4 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M		
Job training and safety					
GRI 3-3	Management of material issues	59	ESRS S1 S1-1 §17; §20 (c); S1-2 §27; S1-4 §38; §39; §AR 40 (a); S1-5 §44; §47 (b) and (c); ESRS S2 §11 (c); S2-1 §14; §17 (c); S2-2 §22; S2-4 §32; §33 (a) and (b); §36; §AR 33; §AR 36 (a); S2-5 §39, §42 (b) and (c)		












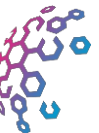
GRI	DESCRIPTION	PAG.	ESRS	SDGS	OMISSIONS
GRI: 401-1	New hires and turnover	62	ESRS S1 S1-6 §50 (c)	5 GENDER EQUALITY 10 REDUCED INEQUALITIES  	
GRI: 403-1	Occupational health and safety management system	68	ESRS S1 S1-1 §23	8 DECENT WORK AND ECONOMIC GROWTH 	
GRI: 403-5	Occupational health and safety training for workers	62	'Health and safety' and 'Training and skills development' are sustainability matters for S1 covered by ESRS 1 §AR 16. Hence this GRI disclosure is covered by MDR-P, MDR-A, MDR-T, and/or as an entity specific metric to be disclosed according to ESRS 1 §11 and pursuant to MDR-M.		
GRI: 403-7	Prevention and mitigation of impacts on Occupational health and safety within business relationships	73	ESRS S2 S2-4 §32 (a)		
GRI: 403-9	Occupational accidents	73	ESRS S1 S1-4, §38 (a); S1-14 §88 (b) and (c); §AR 82	3 GOOD HEALTH AND WELL-BEING 	
GRI: 404-1	Average hours of annual training per employee	59		4 QUALITY EDUCATION 5 GENDER EQUALITY 8 DECENT WORK AND ECONOMIC GROWTH 10 REDUCED INEQUALITIES    	
GRI: 404-2	Employee skills upgrading and transition assistance programs	62	ESRS S1 S1-1 §AR 17 (h)	8 DECENT WORK AND ECONOMIC GROWTH 	



GRI	DESCRIPTION	PAG.	ESRS	SDGS	OMISSIONS
Relationship with stakeholders					
GRI 3-3	Management of material issues	89			
GRI: 201-1	Directly generated and distributed economic value	90		 	
Community development					
GRI 3-3	Management of material issues	43	ESRS S3 §9 (b); S3-1 §12, and §16 (c); S3-2 §21; S3-4 §32 (a) to (d), §33 (a) and (b), §35, 36; §AR 31, §AR 34 (a); S3-5 §39, §43		
GRI: 413-2	Transactions with significant actual and potential impacts on local communities	43	ESRS 2 SBM-3 48 (c); ESRS S3 §9 (a) i and (b)		
Renewable energy					
GRI 3-3	Management of material issues	19			
GRI: 302-1	Energy consumed within the organization	29	ESRS E1 E1-5 §37; §38; §AR 32 (a), (c), (e) and (f)	  	
GRI: 302-3	Energy intensity	34	ESRS E1 E1-5 §40 to §42		
GRI: 305-1	Direct GHG Emissions (Scope 1)	35	ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; AR §43 (c) to (d)	   	
GRI: 305-2	Indirect GHG emissions from energy consumption (Scope 2)	36	ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; §AR 45 (a), (c), (d), and (f)	   	
ICT solutions for sustainable development					
GRI 3-3	Management of material issues	14			



GRI	DESCRIPTION	PAG.	ESRS	SDGS	OMISSIONS
GRI 303-1	Interactions water as a shared resource	14	ESRS 2 SBM-3 §48 (a); MDR-T §80 (f); ESRS E3 §8 (a); §AR 15 (a); E3-2 §15, §AR 20		
Climate Change and Emissions					
GRI 3-3	Management of material issues	29			
GRI: 305-1	Direct GHG Emissions (Scope 1)	35	ESRS E1 E1-4 §34 (c); E1-6 §44 (a); §46; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; AR §43 (c) to (d)	   	
GRI: 305-2	Indirect GHG emissions from energy consumption (Scope 2)	36	ESRS E1 E1-4 §34 (c); E1-6 §44 (b); §46; §49; §50; §AR 25 (b) and (c); §AR 39 (a) to (d); §AR 40; §AR 45 (a), (c), (d), and (f)	   	

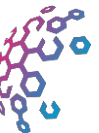


Green taxonomy

UNIDATA, while not obligated for the 2024 declaration, welcomes the Green Taxonomy, defined through **Regulation (EU) 2020/852**, believing it to be a key step toward the global harmonization of a framework to guide the investments toward environmentally sustainable economic activities. By adopting a unified framework such as the green taxonomy, it is possible to ensure that investment decisions are based on measurable environmental parameters, fostering a low-carbon and sustainable economy.

UNIDATA is committed to integrating these principles into our decision-making processes, promoting responsible growth aligned with global sustainable development goals, respecting the criteria established in the acts issued by the European Commission:

- Delegated Regulation (EU) 2021/2139 of June 4, 2021 (Climate Act);
- Delegated Regulation (EU) 2021/2178 of July 6, 2021 (Disclosure Act);
- Regulation (EU) 2022/1214 of March 9, 2022 (Supplementary Climate Act);
- Delegated Regulation (EU) 2023/2485 of June 27, 2023 amending the Climate Act;
- Delegated Regulation (EU) 2023/2486 of June 27, 2023 (Environmental Delegated Act).



Processo di Analisi:

Fase 4:

Verifica delle garanzie minime di
salvaguardia sociale



Fase 3:

Valutazione del principio di non arrecare
danni significativi ad altri obiettivi
(DNSH)



Fase 2:

Analisi del contributo sostanziale



Fase 1:

Identificazione delle attività ammissibili



UNIDATA, in 2024 began the process of identifying activities that comply with the green taxonomy and the necessary technical requirements. Full adoption will occur in 2025, with a detailed analysis of eligible activities and related KPI calculation.

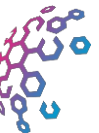
Through a process led by top management and the Sustainability Manager, with the involvement of the relevant functions at the corporate level, UNIDATA implemented a **four-step** process to examine the applicability of the EU Taxonomy Regulation:

1. Step 1: Identification of activities

Starting with the Climate Delegated Act, Supplementary Delegated Act, and Environmental Delegated Act, we identified the eligible activities that were mapped for the first time in fiscal year 2024, as the company did not have the obligation as stipulated Article 8 of Regulation (EU) 2020/852.

The analysis was conducted considering all six objectives under the Regulation. The Taxonomy distinguishes between **eligible** and **ineligible** activities based on their contribution to EU environmental objectives.

An activity is considered *eligible* when it is contained within the regulation for its substantial contribution to the achievement of the 6 objectives mentioned above.



An economic activity that has not been identified by the taxonomy as contributing to climate change mitigation is considered *ineligible*. Technical criteria are defined for all eligible activities to define whether or not the activity is aligned with the European Taxonomy regulation.

2. Step 2: Substantive contribution analysis

Activities deemed eligible in "phase 1" were analyzed in order to verify and examine their compliance with the defined technical criteria in relation to their substantial contribution to climate change mitigation.

- **Substantial contribution to climate change mitigation goal**

8.1. Data processing, hosting and related activities

The analysis performed to identify the substantial contribution necessitated consideration of all UNIDATA Data Centers aimed at performing housing and hosting activities and with which services are delivered. The Data Centers are TIER IV Compliant. while the activity is eligible by the taxonomy, it does not meet the requirements for the substantial contribution, so it is not aligned.

- **Substantial contribution to the goal of sustainable water use**

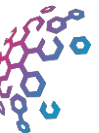
Provision of IT/OT (information technology/operational technology) data-driven solutions for loss reduction 4.1.

UNIDATA aims to revolutionize the water sector through the adoption of Smart Meters, smart meters that allow the water network to be treated as a smart grid. This has made possible in recent years, thanks to innovative solutions such as LoRaWAN®, a technology that enables low-cost, ultra-low power consumption reading objects. UNIDATA meets the first technical screening criterion in that the activity involves monitoring systems based on IT/OT technologies that enable tracking and monitoring of water leaks. However, risks related to water conservation and water stress prevention to achieve good water status and ecological potential are not identified and addressed, although the activity is eligible by the taxonomy, it does not meet the requirements for substantial contribution, thus is not aligned.

- **Contribution substantial to the goal transition to an economy circular**

Provision of data-driven IT/OT (information technology/operational technology) solutions 4.1.

UNIDATA provides professional services for the design and monitoring of software and systems to remotely collect, process, transfer, and store data from equipment and infrastructure during its use and operation. The activity, in line with technical criteria, allows remote monitoring of the remaining life of installed equipment, thanks to protocols that monitor the status of batteries and report their remaining life, and report



anomalies, making it possible to assess the status of the product. It is possible to check for tampering of installed meters and report off-grid consumption, although the activity is eligible by the taxonomy, it does not meet the requirements for substantial contribution, so it is not aligned.

3. Step 3: DNSH criteria evaluation.

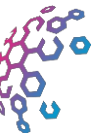
As a result of the verification carried out on the eligible activities, which were found not to be aligned as they did not meet the requirements for substantial contribution, this step was not implemented. The DNSH (**Do No Significant Harm**) criteria are below for completeness:

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

4. Step 4: Verification of minimum social guarantees.

In line with the requirements of Article 3(c) of Regulation 2020/852, UNIDATA acts in compliance with the minimum safeguards i.e., in accordance with the Organization for Economic Cooperation and Development (OECD) guidelines and the United Nations Guiding Principles on Business and Human Rights. We reproduce UNIDATA's minimum criteria and related approach below:

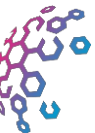
- **HUMAN RIGHTS:** Relations with employees are managed with full respect for human rights, fundamental rights in the workplace, the criterion of equal opportunities, and labor and occupational safety regulations as defined in the company's Code of Ethics.
- **FAIR COMPETITION:** UNIDATA recognizes that fair, free and loyal competition is a decisive factor in the growth and constant improvement of the company, as defined in the Code of Ethics.
- **FISCALITY:** UNIDATA respects both the letter and the spirit of the laws and the tax regulations of all countries in which it conducts business and is committed to establishing transparent relationships with the Tax Authorities. The company's strategy is based on the following points:
 - Accurate and timely determination of taxes due by law and management of related obligations;
 - Appropriate management of tax risk, understood as the possibility of violating tax regulations or abusing the principles and objectives of the tax system.
- **TRANSPARENCY AND CORRUPTION:** The management structure in UNIDATA has been organized in such a way as to make the processes transparent, suitable for ensuring and encouraging the control and prevention of behavior inconsistent with the founding principles of honesty and fairness, merit and equity, commitment and professional ethics.



The system of controls synergizes principles and norms contained in the Code of Ethics, Organizational Model 231 contributing to the adoption of conscious decisions consistent with risk appetite, transparent to institutions, customers of the entire community. To maximize transparency, there is also a reporting procedure, the so-called whistleblowing: a legal tool through which employees and outsiders, while fully respecting the confidentiality of identity, can promptly report a fraud, risk or situation of potential harm.

The following table shows the main business categories included in the scope of eligibility according to the green taxonomy.

Economic Activities	Description of UNIDATA's activities	Objective	Source Criterion
Provision of IT/OT (information technology/operational technology) data-driven solutions for loss reduction 4.1.	The introduction of new IoT technology aims to limit waste for sustainable water resource management by ensuring that the infrastructure and energy used is effectively administered and supervised.	Sustainable Use of Water and Marine Resources	Environmental Delegated Act
Provision of data-driven IT/OT (information technology/operational technology) solutions 4.1.	UNIDATA provides professional services, including technical consulting for the design or monitoring of information technology (IT) or operational technology (OT) software and systems, including artificial intelligence (AI)-based solutions, developed for the purpose of remote monitoring and predictive maintenance, including systems to remotely collect, process, transfer, and store data from equipment, products, or infrastructure during its use or operation; analyze the data and generate insights into the operational performance and condition of equipment, product, or infrastructure; and provide remote maintenance and recommendations on measures needed to avoid operational failures and maintain equipment, product, or infrastructure in a condition that is optimal operation, extend their useful life and reduce resource use and waste.	Transition to a circular economy	Environmental Delegated Act
8.1. Data processing, hosting and related activities	UNIDATA provides its customers with housing, hosting, server colocation, backup, disaster recovery, virtual Data Center and the most innovative Cloud storage services. UNIDATA's cloud storage allows you to create your own dedicated data center, virtual or physical, to renew customers' IT infrastructure and migrate to the Cloud with ease.	Climate change mitigation	Climate Delegated Act





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