UNIDATA

SUSTAINABILITY REPORT

&

IMPACT REPORT

December 31, 2025

Table of Contents

1. GENERAL INFORMATION

Unidata S.p.A. (hereinafter also "Unidata" or the "Company") is an Italian company listed on the Euronext Milan market, organized and managed by Borsa Italiana S.p.A., operating in the telecommunications sector as an Internet Service Provider.

The sustainability report presented below is divided into several sections, in line with the principles and requirements set forth by the ESRS – European Sustainability Reporting Standards, and offers a comprehensive and transparent overview of the relevant environmental, social, and governance dimensions.

CRITERIA FOR PREPARATION

BP-1 – General Criteria for Preparing the Sustainability Statement

This Sustainability Statement has been prepared in accordance with the Corporate Sustainability Reporting Directive (EU Directive 2022/2464 – CSRD), transposed into Italian law by Legislative Decree

No. 125/2024, and taking into account the principles and reporting framework defined by the European Sustainability Reporting Standards (ESRS). The reporting also considers the provisions of Regulation (EU) 2020/852, the European Taxonomy, which defines the criteria for identifying environmentally sustainable economic activities.

Within a constantly evolving European regulatory framework, characterized by a progressive expansion of the reporting obligations set forth by the CSRD and the ESRS, Unidata has embarked on a path of gradual alignment with best reporting practices and the principles of disclosure quality required by European standards.

As of the fiscal year-end, Unidata does not meet the new size thresholds introduced by the Omnibus I Package regarding the scope of application of Directive (EU) 2022/2464 and, therefore, is not required to report on sustainability in accordance with the ESRS.

Nevertheless, the Company has chosen to voluntarily prepare this Sustainability Report, adopting the methodological principles, reporting structure, and qualitative framework of the ESRS. This decision reflects the Company's commitment to enhancing transparency toward stakeholders, improving the quality and traceability of ESG data, and preparing in a structured manner for future regulatory obligations.

This report is prepared on a consolidated basis with a scope consistent with that of the Group's consolidated financial statements as of December 31, 2025, including only 100% consolidated companies.

The Group's Sustainability Report also provides a detailed description of the value chain, highlighting—where necessary—the activities and operators involved in both the upstream and downstream phases of the business model. This approach is also applied in the materiality analysis of impacts, risks, and opportunities (IRO), which indicates whether each element directly concerns Unidata's activities or its value chain. This distinction allows for a clear understanding of the nature and extent of the impacts generated or experienced by the Company.

With regard to policies, objectives, and initiatives, if they involve external parties, this information is explicitly stated in the respective sections of the report, ensuring consistency in information and transparency in presentation. Some metrics require the systematic collection of data from the value chain: for these, Unidata has planned the gradual implementation of a structured data collection model over the coming fiscal years, in line with the timelines and requirements set forth by the ESRS.

Unidata has not omitted any information regarding intellectual property, know-how, or innovation outcomes. Furthermore, the Group discloses all relevant information that could have a significant impact on the market and stakeholders, such as financial updates, strategic changes, and matters under negotiation.

Consequently, it was not necessary to invoke the exemption regarding imminent developments or information subject to negotiation provided for by the ESRS.

BP-2 - Disclosure regarding specific circumstances

In its reporting, the company has not deviated from the short-, medium-, and long-term horizons set forth in ESRS 1, section 6.4.

Definition of short, medium, and long term for reporting purposes:

- short term: the period adopted by Unidata is the period covered by its consolidated financial statements;
- medium term: up to five years from the end of the reference period indicated in the previous point;
- long term: beyond five years.

Since Unidata is not yet subject to the reporting requirements under the CSRD, this Sustainability Statement does not formally apply the provisions set forth in ESRS 1 Appendix C. However, the Company is progressively preparing for the adoption of the European framework, adopting, where appropriate, principles and methodologies consistent with the ESRS, particularly with regard to the development of the data collection system along the value chain.

For the purposes of reporting forward-looking information in accordance with the ESRS, it should be noted that some of the information contained in the following consolidated sustainability report is based on assumptions, as it relates to events that may occur in the future and to possible future actions by the Group. In light of this first-time application of the regulations, in accordance with Legislative Decree 125/2024, there are no changes in the criteria for the preparation and presentation of sustainability information compared to previous reporting periods.

As this is the first year of application of the aforementioned legislative decree, no material errors relating to prior periods are reported. Unidata S.p.A.'s Sustainability Report for the 2025 fiscal year does not include information required by other regulations containing sustainability disclosure obligations or additional generally accepted sustainability provisions.

GOVERNANCE

GOV-1 - Role of the administrative, management, and supervisory bodies

Unidata S.p.A.'s *governance* system is structured in accordance with applicable laws and regulations and the provisions of the Articles of Association, and is designed to ensure the effective and transparent management of the Company and an adequate system of guidance, management, and control, including with regard to the impacts, risks, and opportunities associated with environmental, social, and *governance* (ESG) factors.

TABLE 1: CORPORATE BODIES

Decision-making body	Shareholders' Meeting
Management bodies	Board of Directors, which is responsible for managing the Company and defining strategic guidelines, as well as for the overall supervision of the Company's performance. It assesses and monitors the main risks and opportunities, including those related to ESG factors, as part of its strategic guidance and oversight functions.

Executive bodies	Chief Executive Officer (CEO), who is vested with the powers of operational management of the Company, and the Chief Financial Officer (CFO), responsible for administrative, financial, and control functions.
Control bodies	Board of Statutory Auditors, which is responsible for overseeing compliance with the law and the articles of incorporation, adherence to the principles of sound management, and the adequacy of the Company's organizational, administrative, and accounting structure; Statutory Auditor, responsible for conducting the statutory audit of the financial statements and verifying the proper maintenance of the accounting records and the accurate recording of management events in the accounting records;

In addition to these bodies, there is the Supervisory Body established pursuant to Legislative Decree 231/2001 (SB).

Unidata also makes use of the following board committees, established on May 14, 2024: the Control and Risk Committee, the Nominating, Compensation, and Sustainability Committee, and the Corporate Governance Committee, the latter also serving as the Related-Party Transactions Committee.

The directors currently in office possess a comprehensive and complementary set of managerial and professional skills, gained in part through international experience.

The composition of the Board of Directors and its committees ensures that the Board includes directors who meet the qualifications and requirements set forth in applicable laws and the Corporate Governance Code.

The educational and professional backgrounds of the Board members cover a wide range of fields, including economics, law, finance, and business management, as well as specific expertise relevant to the Company's and the Group's business sectors.

These skills help support the Board of Directors in carrying out its duties, including those related to overseeing the impacts, risks, and opportunities associated with environmental, social, and governance (ESG) factors.

The Company adheres to the principles of diversity—including gender diversity—as required by applicable regulations in the composition of the Board of Directors, ensuring an adequate level of expertise and professionalism among its members at every stage, from appointment to the performance of their duties.

The current composition of the Board of Directors, with 66.7% male representation, fully complies with the provisions of the new paragraph 1-ter of Article 147-ter of the Consolidated Law on Finance (TUF), which requires that at least two-fifths of the members belong to the underrepresented gender.

The corporate *governance* structure:

SHAREHOLDERS' MEETING		
CORPORATE GOVERNANCE AND RELATED-PARTY TRANSACTIONS COMMITTEE ■ Stefania Argentieri Piuma (independent) ■ Luca Annibaletti (Independent) ■ Alessandra Bucci (independent) *33.3% male representation* *100% independent*	**BOARD OF DIRECTORS** ■ Renato Brunetti (Chairman and CEO) ■ Marcello Vispi (Vice Chairman) ■ Giampaolo Rossini ■ Stefania Argentieri Piuma (Independent) ■ Alessandra Bucci (Independent) ■ Luca Annibaletti (Independent) ■ Maurizio Tucci ■ Paolo Bianchi ■ Barbara Ricciardi (independent) 44.4% independents 66.7% male representation	**BOARD OF STATUTORY AUDITORS** ● Pierluigi Scibetta (Chair) ● Antonia Coppola ● Luigi Rizzi Alternate Auditors: Antonella Cipriano, Alberto Tron **STATUTORY AUDITOR** EY S.p.A.
CONTROL AND RISK COMMITTEE ■ Barbara Ricciardi (independent) ■ Luca Annibaletti (independent) ■ Alessandra Bucci (independent) 33.3% male representation 100% independent	**NOMINATION, COMPENSATION, AND SUSTAINABILITY COMMITTEE** ■ Alessandra Bucci (independent) ■ Barbara Ricciardi (independent) ■ Stefania Argentieri Piuma (Independent) 100% independent	**SUPERVISORY BODY** ■ Sergio Beretta (Chair) ■ Maria Teresa Colacino ■ Marco Conti

On the Board of Directors, 44.4% of the directors (i.e., 4 out of 9) meet the independence requirement. Specifically, Directors Alessandra Bucci, Barbara Ricciardi, Stefania Argentieri Piuma, and Luca Annibaletti are considered independent pursuant to Article 148 of the Consolidated Law on Finance (TUF) and the Corporate *Governance* Code.

Unidata recognizes the importance of proactively identifying, assessing, and managing risks in order to protect its own interests, as well as those of its customers and all stakeholders.

The internal control and risk management system "SCIGR" is an integrated set of rules, procedures, and organizational structures designed to ensure the identification, assessment, management, and monitoring of the company's main risks. This system is essential to ensure that the company operates in a

efficiently, safely, and in compliance with regulations, minimizing exposure to potential risks and facilitating the achievement of established strategic objectives.

The Company's Nominating, Compensation, and Sustainability Committee supports the Board of Directors in overseeing governance and sustainability issues, contributing to the integration of ESG factors into the Company's strategy, business models, and decision-making processes, in accordance with the relevant regulatory framework, including Directive (EU) 2022/2464 (CSRD) and the related European Sustainability Reporting Standards (ESRS).

In particular, the Committee carries out the following main activities:

- Monitoring developments in applicable regulations and national and European best practices regarding appointments, compensation, and sustainability, with specific reference to the requirements introduced by the CSRD and the ESRS, and promptly informing the Board of Directors of any significant updates.

- Supporting the Board of Directors in defining and evaluating the appointments of directors, executives, and members of the Board of Directors, ensuring an appropriate composition of the governing body in terms of skills, experience, diversity, and knowledge of ESG issues, in line with the Company's strategic and sustainability objectives.

- Propose and monitor compensation policies, promoting the alignment of incentive systems with the Company's medium- to long-term objectives—including sustainability objectives relevant under the ESRS—and ensuring consistency between performance, results achieved, and compensation.

- Oversee the identification, management, and monitoring of key ESG impacts, risks, and opportunities (IROs) related to the Company's activities and stakeholder relations, including in relation to the double materiality process required by the CSRD.

- Review the general approach, structure, and content of the sustainability reporting prepared in accordance with the CSRD, including the sustainability statement and disclosures required by the ESRS, assessing its completeness, reliability, and consistency with applicable standards, and providing a preliminary opinion to the Board of Directors for the purpose of its approval.

In 2022, the Company adopted a more advanced business model focused not only on financial results but also on environmental and social objectives, amending its articles of incorporation to become a Benefit Corporation. With this in mind, the Company appointed a Sustainability Manager, responsible for the impact report, and a Committee tasked with ensuring compliance with sustainability regulations and providing advice and proposals to the Board of Directors on issues related to ESG factors.

GOV-2 – Information provided to the company's administrative, management, and supervisory bodies and sustainability issues addressed by them

The Board of Directors, the Chief Executive Officers, the CFO, and the Board of Statutory Auditors receive,

at least once a year, structured reporting on significant impacts, risks, and opportunities through information flows prepared by the Enterprise Risk Management & Internal Audit function and the Nominating, Compensation, and Sustainability Committee. This system ensures that corporate governance has an up-to-date and reliable framework to support strategic decisions, including those related to sustainability reporting.

As part of the oversight of internal controls, the Internal Auditor plays a central role in monitoring the effectiveness of the internal control and risk management system. Audit activities are carried out based on an Annual Plan approved by the Board of Directors, which defines areas of review, objectives, and priorities in accordance with the company's needs and emerging risk profiles.

To support sustainability governance, the Sustainability Manager oversees the operational coordination of ESG reporting activities, ensuring the collection, methodological consistency, and quality of the data submitted to the control functions. The Sustainability Manager collaborates with ERM, the Internal Auditor, and various corporate functions to oversee the processes of collecting, evaluating, and reporting sustainability information, helping to define the controls necessary to mitigate risks related to the completeness, accuracy, and reliability of ESG data.

This structure enables the effective integration of sustainability into internal control systems, ensuring that reporting complies with ESRS standards and that key governance bodies have the information necessary to properly guide the Group's sustainable development path.

GOV-3 – Integration of sustainability performance into incentive systems

The policy on directors' compensation is defined in accordance with legal regulations and provisions statutory. The policies and amounts are determined by the Shareholders' Meeting and the Board of Directors.

GOV-4 – Statement on the Duty of Care

The Company adopts an approach based on the duty of care in managing environmental, social, and governance impacts throughout the entire value chain. This principle guides activities to identify, prevent, and mitigate potential risks associated with its operations, promoting responsible conduct in compliance with applicable laws and international standards.

Through structured monitoring and evaluation processes, the Company is committed to ensuring that its decisions are oriented toward the protection of people, the environment, and stakeholders, contributing to sustainable development and the creation of long-term value.

The following table outlines the disclosure requirements set forth in sustainability reporting, which represent the essential elements of our due diligence process.

TABLE 2: KEY ELEMENTS OF THE DUTY OF CARE

Key Elements of the Duty of Care	Sections in the sustainability statement
Integrating the duty of care into governance, strategy, and the business model	GOV-1 Role of the administrative, management, and supervisory bodies GOV-2 Information provided to the company's administrative, management, and supervisory bodies and sustainability issues addressed by them GOV-3 Integration of sustainability performance into incentive systems SBM-3 Material impacts, risks, and opportunities and their interaction with the strategy and business model
Engaging stakeholders at all of the duty of care	SBM-2 Stakeholder interests and views
Identify and assess negative impacts	GOV-1 Role of the administrative, management, and supervisory bodies SBM-3 Significant impacts, risks, and opportunities and their interaction with the strategy and business model

	IRO-1 Description of the processes for identifying and assessing material impacts, risks, and opportunities
Taking action to address negative impacts	E1-3 Actions and resources related to climate change policies
E5-2 Actions and resources related to resource use and the circular economy
S1-3 Processes to address negative impacts and channels enabling employees to raise concerns
S1-4 Actions addressing impacts and approaches relevant to mitigating significant risks and pursuing significant opportunities related to the company's workforce, as well as the effectiveness of such actions and approaches
Monitor the effectiveness of interventions and communicate	E1-5 Energy consumption and energy mix
E5-4 Inbound resource flows
E5-5 Outflow of resources
S1-6 Characteristics of the company's employees
S1-7 Characteristics of non-employee workers in the company's own workforce
S1-9 Diversity metrics S1-10
Fair wages
S1-12 People with disabilities
S1-13 Training and skills development metrics S1-14 Health and safety metrics
S1-15 Work-Life Balance S1-16 Compensation Metrics
S1-17 Incidents, complaints, and significant impacts regarding human rights
G1-4 Confirmed cases of active or passive corruption

GOV-5 – Risk management and internal controls over sustainability reporting

As part of the phased implementation of the Corporate Sustainability Reporting Directive (CSRD), the Company is strengthening its sustainability reporting governance framework to comply with new European requirements regarding the accuracy, reliability, and transparency of ESG information. The Directive introduces the role of Sustainability Reporting Officer, responsible for methodological oversight and compliance with required technical standards, as well as for supervising data collection, verification, and consolidation processes. Although the formal obligation to appoint such a role does not yet apply to the reporting period in question, the Company has initiated a process of gradual alignment that will enable this function to be fully integrated into the governance mechanisms for ESG data in future reporting periods.

With a view to strengthening risk management, Unidata has implemented an Internal Control and Risk Management System (SCIGR) that enables structured oversight of the company's main risks,

including those that may directly or indirectly impact sustainability reporting. This system is integrated with the Enterprise Risk Management (ERM) model, developed in accordance with the international standards ISO 31000 and CoSO ERM, which enables a cross-functional and integrated assessment of risks across various business areas, including cybersecurity, compliance, business continuity, supply chain management, and reputation protection.

In 2025, with the support of Hermes Bay S.r.l., the ERM model underwent a major update aimed at structurally integrating ESG risks into the corporate framework. This evolution allows for a more systematic consideration of vulnerabilities and potential impacts related to environmental, social, and governance factors, improving the company's ability to anticipate critical scenarios and strengthening the alignment of the risk management system with CSRD requirements. During the fiscal year, the integration of ESG elements was further enhanced through an in-depth review of the risk analysis methodology.

The most relevant risk areas for sustainability reporting concern:

- regulatory compliance risks: related to the application of the CSRD and ESRS standards, which require constant monitoring and methodological adjustments consistent with regulatory updates.
- reputational risks: related to potential delays in project execution or shortcomings in the transparency of ESG information.
- Operational risks: arising, for example, from rising energy costs, supply chain disruptions, or delays in obtaining administrative approvals.

To mitigate these risks, Unidata adopts a proactive approach based on integrating ESG best practices into corporate strategy, transparent communication with stakeholders, and continuous monitoring of performance and internal controls.

Sustainability risk management is fully integrated into business processes. The Sustainability Manager ensures that the Nominations, Compensation, and Sustainability Committee is kept constantly updated on key ESG issues and the progress of related projects. Concurrently, the Officer in Charge of Internal Control oversees the effectiveness of the SCIGR, ensuring alignment with

regulations and international standards and helping to consolidate a system focused

system focused on the quality and reliability of reporting.

STRATEGY

SBM -1 – Strategy, business model, and value chain.

The Company's operations are organized into three main business lines: Fiber & Networking, Cloud & Data

Centers, and IoT & Smart Solutions.

At the heart of Unidata's business model lies a proprietary fiber-optic network, built and continuously expanded in-house, which represents one of its most significant strategic assets. This is complemented by data centers, which are also designed, built, and managed directly by the Company.

The integration of the network and computing infrastructure enables Unidata to offer advanced connectivity, hosting, and cloud computing solutions with high levels of reliability, continuity, and performance.

The extensive experience gained in the design and management of complex networks, combined with a constant focus on technological innovation, enables the Company to provide ultra-fast, secure, and high-quality connectivity, supporting public and private sector clients on their digital transformation journeys.

Thanks to this expertise, the Company has established itself over the years as a leading partner for advanced connectivity services and high-tech integrated solutions.

The range of services offered includes Internet access systems and next-generation digital solutions, designed to ensure high standards of speed, security, and reliability, as well as optimized coverage even in complex or hard-to-reach areas.

The adoption of cutting-edge technological infrastructure allows the Company to provide its customers with an uncompromising browsing experience.

The Unidata Group also operates as an authorized provider of:

- public network services;
- public voice telephony services throughout the country;
- public wireless services (Wi-Fi and licensed 26 GHz band) throughout the Lazio region. These

authorizations further strengthen the Company's position as a key player in the Italian telecommunications landscape, committed to contributing to infrastructure development and the deployment of innovative digital solutions, including with a focus on sustainability and the creation of shared value.

As of December 31, 2025, the Company employs 208 people, all of whom are based in Italy. The Company operates exclusively within the permitted regulatory framework and does not offer services prohibited in the relevant market. Unidata collaborates with a diverse ecosystem of suppliers and technology partners who support the development, management, and evolution of its connectivity services and digital solutions offered to private customers, businesses, and public administrations.

The Company relies on suppliers of hardware, software, and specialized services necessary for the operation of its proprietary fiber-optic network, data centers, and cloud platforms. These suppliers include manufacturers of network equipment, transmission systems, optical infrastructure, components for the delivery of Internet services, and solutions for IoT and edge computing. For marketing to the consumer and business markets, Unidata also collaborates with qualified partners for the supply of modems, routers, FTTH and FWA equipment, as well as for software licenses and technologies supporting its Cloud & Data Center solutions.

The Company may, where necessary, also utilize network segments or infrastructure from other operators to ensure the continuity and widespread availability of its services, in accordance with its business model and industry regulations. Unidata also relies on specialized suppliers and subcontractors for activities such as the installation and maintenance of the network throughout the territory, technical support for customers, and the management of certain operational services related to its infrastructure.

Finally, it maintains multi-year agreements for the hosting of network equipment and the management of technological infrastructure used to deliver its digital and communication services.

TABLE 3: VALUE CHAIN

Upstream	Downstream
Software and license suppliers	Consumer customers
Technology partners for infrastructure	Business customers
Subcontractors for installation and maintenance of the proprietary network and equipment	Public Administration
Logistics and warehouse providers: inventory management, distribution of modems, routers, and equipment to technicians	Other telecommunications industry operators
Procurement of network equipment	
Hosting and energy services for data centers, infrastructure, and critical equipment	

SBM-2 – Stakeholder Interests and Views

Unidata recognizes the central role of stakeholders and considers ongoing dialogue with them a key factor in creating long-term value.

The Company promotes clear and ongoing communication to keep stakeholders informed about corporate strategy, commitments, and key initiatives, while facilitating the collection of increasingly targeted and informed feedback.

Feedback from stakeholders, gathered through formal and informal channels, is constantly integrated into decision-making processes and the definition of strategic guidelines.

Unidata places great importance on the expectations and contributions of its stakeholders, believing that strong, trust-based relationships are a fundamental element of sustainable development.

Engagement activities cover both direct operations and the value chain and are managed by the Corporate Communication & Sustainability Department, under the supervision of the Board of Directors' Sustainability Committee.

TABLE 4: STAKEHOLDERS AND COMMUNICATION CHANNELS

Stakeholders	Communication Channels
Employees	Press releases
Customers	Participation in conferences and events
Investors	Financial Reports
Suppliers	Participation in compilation of ESG surveys
Management – Internal	Communication channels for feedback and complaints
Management – Joint venture	Projects and focus groups
Shareholders	
Funders	
Institutions	

SBM-3 – Significant impacts, risks, and opportunities and their interaction with the corporate strategy and business model

The double materiality analysis conducted for fiscal year 2025 identified 14 IROs, categorized as follows:

- negative impacts;
- positive impacts;
- risks;
- opportunities.

TABLE 5: LIST OF IDENTIFIED IROS

Description	Value Value	Theme	Sub-theme	Environment/ People	Timeframe Timeframe
Negative impacts					
High energy consumption of data centers	In-house operations	ESRS E1 – Climate change	Energy	ENVIRONMENT	B
Improper management of technological waste or network components can generate negative environmental effects and hinder the transition toward a more circular model	Upstream, downstream	ESRS E5 – Circular economy	Waste	ENVIRONMENT	L
Positive Impacts					
The adoption of energy from renewable sources contributes to reducing emissions and supports the decarbonization of business business	Own operations, upstream	ESRS E1 – Climate change	Energy, climate change climate change	ENVIRONMENT	B
Fiber optics consume less energy than copper networks	Upstream	ESRS E1 – Climate Change	Energy, climate change climate change	ENVIRONMENT	M/L
Unidata promotes equal opportunities and inclusion, committing to foster the talent and in reducing gender gaps	Own operations	ESRS S1 – Own workforce	Equal of treatment and opportunity	PEOPLE	B
The Company ensures safe work environments	In-house operations	ESRS S1 – In-house workforce	Working conditions	PEOPLE	B
Professional growth is encouraged through training and development programs on skills technical and soft skills	In-house operations	ESRS S1 – Own workforce	Working conditions	PEOPLE	B/M
Unidata supports the growth of community through active listening,	Downstream	ESRS S4 – Consumers	Social Social	PEOPLE	M

Description	Value Value	Theme	Sub-theme	Environme nt/ People	Timefram e Time
reliable digital services and initiatives promoting the development economic and social development of the region		and end users			
Risks					
The management of digital infrastructure exposes organizations to cybersecurity risks that can impact operations and the well-being of workers	Downstream	ESRS S1 – Own workforce	Other employment-related rights	ENVIRONMEN T/ PEOPLE	M
The management of large volumes of data and digital infrastructure exposes the sector to the risk of cyberattacks, with potential impacts on privacy, data integrity, and service continuity	A Valle y, own operations	ESRS S4 – Consumers and end users	Consumer information, Personal safety of users	PEOPLE	M
The lack of adequate controls may expose the organization to illegal or unethical conduct, with negative impacts on reputation and of stakeholders	Own operations	ESRS G1 – Corporate Conduct	Active corruption a nd passive	ENVIRONMEN T/ PEOPLE	M
Possible non-compliance with CSRD requirements, ESRS standards, and regulatory updates European and national	Proprietary trading	ESRS G1 – Corporate Conduct	Corporate C orporate	PEOPLE	M/L
Mismatch between available internal skills and the organization's needs	In-house operations	ESRS S1 - In-house workforce	Working conditions	PEOPLE	M/L
Opportunities					
Responsible management of supplier relationships, based on integrity and transparency, strengthens corporate culture and improves the overall performance of the value chain	Upstream	ESRS G1 – Corporate Conduct	Culture of company a nd management of supplier relationships, including p ayment payment	ENVIRONMEN T/ PEOPLE	M/L

The following table lists the positive and negative impacts—whether actual or potential—of the company's activities on people and the environment, which were identified as material during the double materiality analysis. For each impact, the link to the company's strategy and business model is also highlighted

, in order to demonstrate how the organization operates on a daily basis to pursue defined objectives and mitigate associated risks.

TABLE 6: IDENTIFIED ACTUAL AND POTENTIAL IMPACTS

Description	Actual/ Potential	Dimension
Negative impacts		
High energy consumption of data centers	Actual	ENVIRONMENT
Improper management of electronic waste or network components can generate negative environmental effects and hinder the transition to a more circular model	Potential	ENVIRONMENT
Positive impacts		
The use of energy from renewable sources helps reduce emissions and supports the decarbonization of business operations.	Effective	ENVIRONMENT
Fiber optics consume less energy than copper networks	Actual	ENVIRONMENT
The IoT solutions developed promote a more efficient use of water resources and help reduce waste and inefficiencies.	Effective	ENVIRONMENT
Unidata promotes equal opportunities and inclusion, committing to nurturing talent and reducing gender gaps.	Workforce	SOCIAL
The Company ensures safe work environments	Effective	SOCIAL
Professional growth is fostered through training and development programs focused on technical and soft skills	Effective	SOCIAL
Unidata supports community growth through active engagement , reliable digital services, and initiatives that support the economic and social development of the local area.	EFFECTIVE	SOCIAL

The materiality analysis has made it possible to identify the risks and opportunities that may affect Unidata's economic and financial performance and competitive position, along with the current or potential effects that the Group's activities have on the environment, society, and stakeholders, regardless of their economic consequences (materiality of impact).

The results of this analysis served as the basis for identifying the material topics to be included in the 2025 Sustainability Report, ensuring a reporting process grounded in the principles of transparency, comprehensiveness, and full alignment with European standards.

MANAGEMENT OF IMPACTS, RISKS, AND OPPORTUNITIES

IRO -1 - Description of the process for identifying and assessing material impacts, risks, and opportunities

To identify and assess material impacts, risks, and opportunities, Unidata adopted a structured process based on the principles of double materiality, in line with the provisions of the ESRS. The process began with the distribution of a questionnaire to a targeted group of internal and external stakeholders, selected based on the Stakeholder Engagement Plan and their direct or indirect contribution to the company's operations. The objective of the consultation was to assess the materiality of the issues preliminarily identified as material, taking into account the characteristics of the sector in which the company operates and its operational context.

Actively listening to stakeholders is a central element of the sustainability approach: continuous, transparent, and participatory dialogue allows us to understand the needs, expectations, and priorities of the various groups involved, contributing to the creation of shared value over the long term and to a more equitable and responsible decision-making process.

The stakeholders consulted include customers, employees, suppliers, institutions, and the financial community; each group was asked to assess the materiality of the issues across two dimensions: impacts on people and the environment, and financial materiality, defined as the issue's potential to generate risks or opportunities for the company.

The methodological process adopted consisted of four main phases: sending the questionnaire to qualified stakeholders, collecting and analyzing the responses, calculating the weighted average of the results based on stakeholder type, and, finally, conducting an integrated assessment of impacts, risks, and opportunities.

The impacts analyzed included both actual and potential effects along the entire value chain, both upstream and downstream. For each impact, the nature (actual or potential), the part of the value chain where it occurs, and the time horizon were identified.

Each impact was also mapped to the sub-themes defined by the ESRS or, where necessary, to sustainability themes not directly covered by the European standards. For impacts related to human rights, a stricter materiality threshold was applied, giving greater weight to severity than to the likelihood of occurrence.

The assessment process also considered risks and opportunities, defining the time horizon of their financial effects and analyzing their potential impact on the Group's competitive position.

The significance of the impacts was assessed using a metric based on probability and severity: the latter was determined by considering the magnitude, scope, and—for negative impacts—irreversibility, based on the metrics defined for each area (environmental, social, economic).

The assessment was conducted in an integrated manner, involving both company management and specific categories of external stakeholders.

Internal managers were interviewed regarding topics within their areas of expertise, while the external stakeholders consulted included a stakeholder expert in the field of sustainability, a representative sample of human resources, and the financial community.

Each participant was asked to assess impacts, risks, and opportunities within the scope of their respective expertise and responsibilities. The activities were conducted through in-person focus groups, interviews, and digital surveys, with the option to supplement the initial long list with additional input.

The overall outcome of the process made it possible to define the material topics included in the 2025 Sustainability Report in a transparent, consistent, and methodologically rigorous manner, ensuring full alignment with ESRS requirements and an accurate representation of the organization's strategic priorities.

The integration of ESG issues into the ERM model also allows for:

- the inclusion of sustainability risks within the scope;
- assessing ESG risks from a dual materiality perspective (impact and financial);
- to identify interdependencies between traditional and emerging risks;
- to improve the quality of information flows supporting reporting and strategic decisions.

Based on the risks identified through the integrated ERM, specific remediation measures are defined, focused on reducing vulnerabilities and mitigating the potential impacts associated with the most critical risks. These actions may include organizational changes, strengthening controls, introducing new monitoring measures, reviewing operational processes, and investing in technologies that support data quality and traceability.

IRO-2 – Disclosure requirements for ESRS covered by the company's sustainability report

The selection of disclosures included in the report was made by applying criteria of materiality, consistency with

the operating context, and alignment with relevant European guidelines.

When defining the reporting scope, areas deemed irrelevant based on

of the double materiality analysis, and therefore not subject to reporting requirements.

MDR-P Policies - Policies adopted to manage material sustainability issues

The Code of Ethics forms the foundation of Unidata's entire framework of internal policies; this document

defines the values, principles, and rules of conduct that underpin the Group's operations. It serves as the guiding

reference for the behavior and decisions of all stakeholders involved in the company's activities, directing

the organization's actions toward high standards of integrity, transparency, and accountability.

The adoption of and compliance with the Code of Ethics are essential for pursuing the Company's primary

objective: creating value in a sustainable manner for all stakeholders, while simultaneously strengthening

trust in the business model and corporate governance.

Alongside the Code of Ethics, a comprehensive set of corporate policies has been developed to govern specific

aspects of the organization's operations and help translate the principles of responsibility, sustainability, and

integrity into concrete actions. These policies serve as essential tools for ensuring consistent, verifiable conduct

that aligns with regulatory and international standards.

The company has an Integrated Management System (IMS—quality, environment, information security,

workplace safety, gender equality) that defines the principles, objectives, and responsibilities guiding the

company in managing quality, information security, the environment, occupational health and safety, social

responsibility, and gender equality. The document integrates the requirements of the main international

reference standards (ISO 9001, ISO 14001, ISO 27001, ISO 45001, ISO 27017/27018), outlining a single,

coordinated model that governs all business processes.

Unidata's IMS Policy comprises six main policies, each structured around specific principles, objectives, and

responsibilities.

- Quality Policy: Establishes the principles for the delivery of reliable, transparent services that comply

    with ISO 9001 standards, ensuring customer satisfaction, continuous improvement, effective process

    management, and regulatory compliance.

- Social Policy and Corporate Social Responsibility: Defines commitments to human rights, decent working conditions, business ethics, fairness and safety, social requirements, wage protection, freedom of association, and non-discrimination, emphasizing the importance of worker consultation.

- Gender Equality Policy: Commits the company to ensuring equal opportunities, preventing discrimination and harassment, promoting inclusive language, and supporting work-life balance in accordance with Presidential Decree 125:2022.

- General Principles of Environmental Management: Sets forth general principles for pollution prevention, responsible waste management, employee awareness, environmental qualification of suppliers, and the promotion of sustainable mobility and green procurement, in accordance with ISO 14001.

- General Principles of Occupational Health and Safety: Establishes commitments to a safe work environment, active worker participation, continuous training, and accident prevention, in accordance with ISO 45001.

- General Principles of Information Security: Defines rules and objectives to protect information assets, personal data, and cloud services, in accordance with ISO/IEC 27001–27017–27018 standards. Includes:
  - resource and access management,
  - physical and logical security,
  - business continuity,
  - incident management,
  - monitoring,
  - Cybersecurity and data protection in IaaS/PaaS/SaaS

services. In addition to these:

- Whistleblowing Policy, which governs the channels, procedures, and safeguards for reporting irregular or non-compliant conduct. The company also has a dedicated digital reporting system, accessible directly from the corporate website, which guarantees anonymity, confidentiality, and protection for whistleblowers, in accordance with current European and national regulations.

- Internal Dealing and Insider Register Policy, which establish rules and procedures for the transparent management of transactions carried out by relevant persons, ensuring compliance with disclosure obligations and the prevention of market abuse.

Together, these policies—which are integrated with one another and consistent with the Code of Ethics and the 231 Model—constitute the system through which Unidata guides its governance, manages risks, and promotes responsible conduct within the organization and throughout the entire value chain. This framework enables the company to ensure transparency and full compliance with national and international standards regarding sustainability, ethics, and corporate governance.

MDR-A Actions - Actions and resources related to material sustainability issues

Actions related to the current fiscal year are reported in the specific disclosure sections of each ESR.

2. ENVIRONMENTAL INFORMATION

E1 – Climate Change GOVERNANCE

Disclosure requirement relating to ESRS 2 GOV-3 – Integration of sustainability performance into incentive schemes

Unidata integrates sustainability objectives into its incentive systems. Specifically, the Stock Grant Plan adopted by the Company includes a variable compensation component directly linked to ESG performance.

The plan's structure stipulates that the payment of the incentive is contingent upon the achievement of impact targets, which are defined annually and aligned with the company's strategic priorities. In this context, 50% plus one of the targets must be achieved for the beneficiary to become eligible for the incentive for the 2025 fiscal year. These targets may relate, for example, to environmental, social, and governance indicators considered relevant to the business model and stakeholder expectations.

The integration of ESG objectives into the incentive system allows for:

- align financial performance with sustainability results;
- promote a culture focused on accountability and the creation of sustainable value;
- strengthen management accountability for achieving ESG targets;
- ensure consistency between ESG strategies, operational plans, and compensation mechanisms.

This structured incentive mechanism helps consolidate the integration of sustainability into corporate governance, fostering long-term oriented management in line with the principles of ESRS 2 GOV-3.

STRATEGY

Disclosure Requirement E1-1 – Transition Plan for Climate Change Mitigation

At present, Unidata has not yet formalized a Transition Plan for climate change mitigation. However, the company fully recognizes the strategic importance of this tool

within the context of the progressive implementation of ESRS standards, the European decarbonization targets set by the Green Deal, and the European Climate Law.

In this context, Unidata has launched an internal process aimed at defining a structured Climate Transition Plan, with the goal of making it operational starting in fiscal year 2026. The plan will be designed to ensure consistency with European best practices, ESRS E1 requirements, and stakeholder expectations, including quantitative, qualitative, and operational components.

Disclosure requirement related to ESRS 2 SBM-3 – Material impacts, risks, and opportunities and their interaction with the strategy and business model

Within the scope of ESRS E1, the material impacts, risks, and opportunities related to climate change were identified based on a materiality analysis and value chain mapping. The analysis highlighted both positive impacts resulting from the Group's strategic choices and a negative impact linked to the energy consumption of digital infrastructure.

The analysis revealed a negative impact linked to the high energy consumption of data centers, which represent one of the most energy-intensive components of the Group's operations. The continuous use of high-performance servers and their associated cooling systems leads to a significant increase in energy demand and related indirect emissions, making this infrastructure a critical factor in terms of climate change.

To mitigate this impact, Unidata—particularly at its Milan headquarters—has implemented an advanced energy consumption monitoring system designed to track key IT infrastructure operating parameters in real time. This system enables the rapid identification of potential inefficiencies, the optimization of energy load distribution, and the more responsible management of energy-intensive activities.

Two significant positive impacts have been identified, both consistent with the company's strategy to reduce its carbon footprint. Unidata purchases and uses electricity from renewable sources, directly contributing to the reduction of greenhouse gas emissions and the decarbonization of its operations. This impact relates to the Group's own operations and falls under the sub-themes of Energy and Climate Change Mitigation.

Furthermore, upstream in the value chain, the use of fiber optics results in significantly lower energy consumption compared to legacy copper-based technologies. This generates a positive impact as it promotes more efficient energy use and supports climate mitigation efforts.

All identified positive impacts are fully integrated into the Group's business model, which is based on the deployment of efficient, resilient digital infrastructure with a reduced environmental footprint. Both the use of renewable energy and the technological choice of fiber optics are pillars of the Group's climate strategy and contribute, in the long term, to reducing emissions across the value chain.

No material climate-related risks—whether physical,

transition, nor were any additional opportunities with a significant financial impact identified.

The positive impacts identified reinforce the Group's strategic direction and confirm its alignment

with European policies on energy transition and decarbonization.

MANAGEMENT OF IMPACTS, RISKS, AND OPPORTUNITIES

Disclosure requirement under ESRS 2 IRO-1 – Description of processes for identifying and assessing material climate-related impacts, risks, and opportunities

The process used to identify and assess impacts, risks, and opportunities is described in detail in the ESRS 2 – IRO-1 disclosure. A summary of the results of the Double Materiality Analysis is provided in the ESRS 2 – SBM-3 section, "Material impacts, risks, and opportunities and their interaction with the company's strategy and business model."

Below is a list of the identified climate-related impacts:

TABLE 7: IRO E1

Description	Impact Type	Theme	Sub-theme
High energy consumption of data centers	ImpactNegative	ESRS E1 – Changes climate	Energy
The adoption of energy from renewable contributes to reducing emissions and supports the decarbonization of business activities. emissions (Impact)Positive		ESRS E1 – Climate Change	Energy, Climate Change Mitigation

Fiber optics consume less energy than copper networks	Positive Impact	ESRS E1 – Climate Change	Energy, climate change mitigation

Disclosure Requirement E1-2 – Policies regarding climate change mitigation and adaptation

Unidata has adopted a comprehensive set of policies, procedures, and operational guidelines within its Integrated Management System, with the aim of reducing the environmental impacts generated by its business activities and ensuring an adequate level of adaptation to climate change. Environmental protection and responsible resource management are central elements of the company's sustainability strategy and translate into a structured, systemic approach focused on continuous improvement.

Unidata aligns its environmental policy with the principles of the Integrated Management System, committing to prevent pollution throughout the entire value chain and across the entire life cycle of products and services. The company promotes responsible behavior through employee education and training, fosters an environmental culture among all stakeholders, and incorporates sustainability criteria into supplier selection. Furthermore, it encourages practices such as remote work, sustainable mobility, eco-friendly procurement, and the recycling and recovery of materials.

Regarding occupational health and safety, Unidata ensures compliance with regulations through specific monitoring and controls, promotes the active involvement of workers—particularly in risk assessment—and strengthens training to prevent accidents, injuries, and occupational diseases. Finally, the company ensures constant dialogue between those responsible for the social responsibility and safety management systems.

To round out the system, Unidata has established specific environmental guidelines tailored to the company's various operational areas: guidelines for office staff, specific guidelines for production and construction site personnel, and finally, the "Good Environmental Conduct Guidelines" for suppliers, which extend the company's commitment to the supply chain and involve partners in sustainability strategies.

Taken together, these policies and procedures enable Unidata to adopt an integrated and holistic approach to climate change mitigation, to progressively reduce the environmental impacts

generated by its activities, and to strengthen the organization's ability to adapt to current and future climate risks.

The company continuously invests in the research and development of innovative solutions aimed at improving energy efficiency, reducing emissions, and promoting the circular economy. The goal is to help strengthen the role of digitalization in the ecological transition by fostering smarter and more sustainable resource management models capable of improving quality of life and reducing the environmental impact of technological infrastructure.

In this context, Unidata plans and implements actions aimed at reducing the carbon footprint of its network infrastructure and data centers. The company adopts innovative technologies that enable superior performance while using the same amount of energy, thereby reducing consumption and improving the overall efficiency of digital architectures.

Disclosure Requirement E1-3 – Actions and Resources Related to Climate Change Policies

In addition to the policies described in the previous paragraph, Unidata has developed a structured set of actions and operational guidelines aimed at both mitigating climate change and adapting to related risks. These actions are integrated into the company's energy, infrastructure, and technology strategy and focus on reducing energy consumption, adopting technologies with a lower climate impact, and the progressive decarbonization of business operations.

One of the main areas of focus is energy supply. Unidata promotes the use of electricity from certified, 100% renewable sources to power its operational sites and critical infrastructure, thereby significantly reducing greenhouse gas emissions. To meet additional energy needs, the company has entered into contracts with Dolomiti Energia S.p.A. and IREN Mercato

S.p.A., both producers of renewable energy with certificates of origin, confirming its commitment to decarbonization and the energy transition.

In addition to these measures, Unidata supports the direct production of clean energy through the installation of photovoltaic systems; the current system, completely renovated in 2023, consists of high-efficiency monocrystalline panels.

The company also invests in high-efficiency technological solutions, with a particular focus on fiber-optic networks, which ensure more efficient data transmission and lower energy consumption compared to copper networks. Since fiber optics are located upstream in the value chain, they directly contribute to reducing overall emissions associated with digital processes.

Unidata constantly monitors the energy consumption of its data centers, which are considered significant sources of indirect emissions, and implements optimization measures through advanced monitoring systems, periodic performance checks of the facilities, and initiatives dedicated to improving energy efficiency.

The company's initiatives also include reducing the consumption of natural resources: measures have been implemented to limit the use of water, paper, and plastic through recycling programs, water dispensers, and the distribution of water bottles to employees.

At the same time, the digitization of bills, contracts, and document archives helps reduce paper consumption and make internal processes more efficient.

Unidata has also launched a sustainable corporate mobility initiative in accordance with the Implementing Decree of May 12, 2021. In 2023, the company's Mobility Manager was appointed, a role filled by the Risk & Sustainability Manager, Paolo Bianchi. In 2025, following an anonymous survey of employees at the Rome, Milan, and Bari offices, the first Home-to-Work Commuting Plan (PSCL) was drafted and published. The document serves as the foundation for defining strategies and policies aimed at making employees' daily commutes more sustainable. The next phase involves raising employee awareness and developing potential agreements with municipalities and the ICIGEST– Commercity Consortium to encourage the use of more sustainable modes of transportation.

To support this structured approach, Unidata has implemented an Environmental Management System certified to UNI EN ISO 14001:2015, which serves as a key tool for managing environmental aspects and implementing policies for climate change mitigation and adaptation. Compliance with the system is verified in accordance with the requirements of Technical Regulation RT-09, which defines the evaluation criteria for Environmental Management Systems compliant with ISO 14001.

METRICS AND OBJECTIVES

Disclosure Requirement E1-4 – Objectives related to climate change mitigation and adaptation

The Company has adopted a structured approach to contribute to climate change mitigation, setting clear targets for reducing greenhouse gas emissions.

Unidata renews its commitment to supporting certain Sustainable Development Goals (SDGs) of the 2030 Agenda for Sustainable Development by aligning its activities and strategic decisions with the identified goals and making a concrete contribution to the creation of economic, social, and environmental value.

This commitment is part of the international effort to limit the rise in global average temperature to 1.5°C above pre-industrial levels, which is now considered the most ambitious and necessary benchmark for combating global warming. To achieve this goal, the Company has established several priority objectives.

Regarding Scope 2 emissions, the goal is to continue using only energy from renewable sources, including both energy purchased from third-party suppliers and self-generated energy.

This is a well-established commitment that the Company intends to uphold over time.

As for Scope 3, the Company plans to complete a detailed mapping

of emissions across the entire value chain by 2027.

This work will enable the establishment of a robust baseline and a structured system for continuous monitoring. Once the inventory is complete and the baseline is established, quantitative targets for reducing Scope 3 emissions will be set, which will also be consistent with the path toward limiting global warming.

It is important to emphasize that the Company has chosen not to rely on carbon credits to achieve its climate goals.

Emissions reductions will be achieved exclusively through concrete actions, operational measures, and structural transformations, thereby prioritizing an approach based on real and measurable actions.

At the same time, the Company intends to develop a comprehensive environmental plan that will integrate climate goals into a broader and more coherent strategy for managing environmental impacts.

Disclosure Requirement E1-5 – Energy Consumption and Energy Mix

Greenhouse gas (GHG) emissions are one of the main factors contributing to climate change and are subject to international regulation.

The regulatory framework is based on the United Nations Framework Convention on Climate Change (UNFCCC) and the subsequent Kyoto Protocol, which established obligations and mechanisms aimed at limiting and reducing global emissions.

These instruments also include emissions trading systems, designed to incentivize responsible behavior and promote the gradual decarbonization of production models.

The requirements used for monitoring and reporting corporate emissions are based on the GHG Protocol, which is the most widely recognized international standard for accounting for greenhouse gas emissions. Specifically, Unidata applies:

- the GHG Protocol Corporate Accounting and Reporting Standard, used for measuring and reporting direct emissions (Scope 1) and indirect emissions from energy use (Scope 2);

- the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard, which provides guidelines for identifying and calculating indirect emissions along the value chain.

Both standards were developed by the World Resources Institute (WRI) and the World Business Council on Sustainable Development (WBCSD) and serve as the primary reference for organizations seeking to measure and report their GHG emissions transparently.

In accordance with these guidelines, Unidata uses standardized methodologies to measure its energy consumption and energy mix.

Total consumption, expressed in megawatt-hours (MWh), is broken down into:

- energy from non-renewable sources, which mainly includes fuels;

- energy from renewable sources, which includes both energy purchased from suppliers certified as 100% renewable (electricity, heat, or steam) and energy self-generated via photovoltaic systems.

This classification allows the company to accurately assess the contribution of different sources to its climate footprint and to monitor the effectiveness of emission reduction strategies over time. The consumption figures reported in the following paragraphs refer to the 2025 fiscal year and serve as the data basis for calculating corporate emissions in accordance with GHG Protocol standards.

TABLE 8: ENERGY CONSUMPTION AND ENERGY MIX[1]

	Unit of measurement	2025
Consumption of coal and coal products	MWh	O
Consumption of crude oil and petroleum products	MWh	1,621
Natural gas consumption	MWh	O
Consumption of fuels from other non-renewable sources	MWh	O
Consumption of electricity, heat, steam, and cooling from fossil fuel sources, purchased or procured	MWh	O
Total energy consumption from fossil fuels	**MWh**	**1,621**
Share of fossil fuels in total energy consumption	**%**	**20%**
Consumption from nuclear sources	MWh	O
Share of nuclear sources in total energy consumption	**%**	**0%**
Fuel consumption for renewable energy sources, including biomass (also includes industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.)	MWh	O
Consumption of electricity, heat, steam, and cooling from renewable sources, purchased or acquired	MWh	6,232
Consumption of self-generated renewable energy without the use of fuels	MWh	150
Total consumption of energy from renewable sources	**MWh**	**6,382**
Share of renewable sources in total energy consumption	**%**	**80%**
Total energy consumption	**MWh**	**8,003**

With regard to self-generated energy, this comes from the solar panels owned by Unidata.

TABLE 9: ENERGY PRODUCTION, FROM RENEWABLE AND NON-RENEWABLE SOURCES

	Unit of measurement	2025
Energy production from renewable sources	MWh	150
Energy production from non-renewable sources	MWh	O

---

[1] *DEFRA 2025 conversion factors were used to calculate energy consumption and the energy mix. All data are expressed in MWh.*

Disclosure Requirement E1-6 – Gross GHG emissions from Scopes 1, 2, and 3, and total GHG emissions

Gross greenhouse gas (GHG) emissions are calculated based on the Group's environmental scope, defined in accordance with Disclosure Requirement BP-1 "General Criteria for the Preparation of the Sustainability Statement." Emissions are expressed in metric tons of CO_2 equivalent (tCO₂eq), in line with international standards for climate reporting.

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

In the case of Unidata, emissions stem primarily from the use of fuels for heating and cooling company premises, the operation of emergency generators, and the company vehicle fleet. Regarding this report, emissions from gasoline, diesel, and natural gas used for transportation, expressed in tons of CO2, were calculated based on fuel consumption tracked via fuel cards provided to employees. Additionally, the supplementary data used for the calculation corresponds to information found in air conditioning maintenance reports.

TABLE 10: DIRECT SCOPE 1 GREENHOUSE GAS (GHG) EMISSIONS[2]

Direct Scope 1 Greenhouse Gas (GHG) Emissions	Unit of measurement	2025
Total Scope 1 emissions	tCO2eq	1,200.81

Scope 2 emissions are those resulting from the production of electricity, heat, or steam purchased and consumed by the organization, but which do not originate directly from its facilities or production processes. These are therefore indirect emissions, as they occur outside the physical boundaries of the company, but are nonetheless linked to its activities through the use of energy purchased from external suppliers.

---

[2] *Scope 1 emissions were estimated based on available data and calculated using conversion factors published by DEFRA in 2025 and ISPRA in 2024.*

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 standards for measuring and managing greenhouse gas emissions.

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

Unidata has calculated its emissions for the year 2025 using two distinct approaches. These approaches allow for an accurate estimate of emissions resulting from purchased energy, taking into account both the average energy mix of the country in which the company operates and the specific energy purchased, in cases where it comes from renewable sources or other low-carbon sources.

The adoption of these calculation methods enables the company to gain a comprehensive and transparent view of its Scope 2 emissions, allowing it to implement targeted strategies to reduce its environmental impact, such as purchasing green energy or improving energy efficiency management in its operations.

Location-Based Approach	Market-Based Approach
This approach is based on the average emissions associated with electricity generation in the regional energy mix, that is, the total emissions generated by all sources used in the specific geographic area where the company operates.	Emissions are calculated based on the energy mix actually chosen by the company through its energy supplier. The specific characteristics of the contracted energy energy supply contract.

TABLE 11: INDIRECT SCOPE 2 GREENHOUSE GAS (GHG) EMISSIONS[3]

Indirect Scope 2 Greenhouse Gas (GHG) Emissions	Unit of measurement	2025
Location-Based Method	tCO2eq	1,239.7
Market-Based Method[4]	tCO2eq	O

---

[3] *The tons of CO2 emissions resulting from the use of electricity—calculated according to the location-based methodology—were derived using the ISPRA 2024 factor.*

[4] *In the market-based method, electricity purchased from renewable sources and certified through Guarantees of Origin (GO) is accounted for by applying a zero emission factor. This approach takes into account the share of renewable electricity*

As of the date of this report, Scope 1 and Scope 2 greenhouse gas (GHG) emissions have been fully calculated and reported. Scope 3 emissions, while potentially significant, have not yet been quantified due to the limited availability of data along the value chain.

The Company has launched a program to collect data and develop the methodologies necessary for their measurement, with the aim of including them in future sustainability reports and establishing an official baseline by 2027.

TABLE 12: TOTAL GHG EMISSIONS (SCOPE 1 AND SCOPE 2)

Total GHG Emissions	Unit of Measure	2025
Gross Market-Based GHG Emissions	tCO2eq	1,200.81
GES gross emissions (location-based)	tCO2eq	2,440.51

Scope 1 and Scope 2 emissions for the year 2025 are also expressed in terms of intensity, calculated relative to revenue, in order to facilitate comparisons over time and with other companies. Although it operates in a sector with a low climate impact[5] , the Company believes that reporting these indicators helps increase transparency and supports its emissions reduction strategy.

TABLE 13: GHG INTENSITY RELATIVE TO NET REVENUE

GHG intensity relative to net revenue	Unit of measurement	2025
Gross GHG Emissions (Market-based)	tCO2eq	1,200.81
GES gross emissions (location-based)	tCO2eq	2,440.51
Net revenue [6]	€ million	109
Market-based GHG intensity	**tCO2eq/€ million**	**11.01**
GHG intensity (location-based)	**tCO2eq/million €**	**22.39**

purchased as carbon-neutral, as it is backed by certifications attesting to its actual production from renewable sources.

[5] *Unidata does not fall within the high-climate-impact sectors listed in sections A through H and section L of NACE, as defined in Commission Delegated Regulation (EU) 2022/1288, as its core activities in the telecommunications sector do not involve significant direct emissions nor fall within the energy-intensive or high-environmental-impact industrial categories specified by the regulation.*

[6] *Revenues correspond to the amounts reported in the Notes to the Consolidated Financial Statements as of December 31, 2025.*

Disclosure Requirement E1-7 – GHG removals and GHG emission mitigation projects financed with carbon credits

During the reporting period, the Company did not use carbon credits nor did it finance greenhouse gas (GHG) emission mitigation projects through voluntary or regulated offset mechanisms.

The Company's climate strategy focuses primarily on the direct reduction of emissions across the entire value chain, through energy efficiency measures for the network and infrastructure, procurement of electricity from renewable sources, optimization of data centers, and the progressive decarbonization of operational activities and the supply chain.

In accordance with the principles of the European Sustainability Reporting Standards (ESRS), the Company does not consider carbon credits to be a substitute for internal reduction actions and does not make climate neutrality claims based on offset mechanisms.

Furthermore, the Company does not carry out direct GHG removal projects (carbon removals). Any future assessments regarding the use of carbon credits will be subject to compliance with rigorous criteria of additionality, permanence, traceability, and independent verification, and will be the subject of specific disclosures in future sustainability reports.

E5 – Resource Use and the Circular Economy

Disclosure requirement related to ESRS 2 IRO-1 – Description of processes for identifying and assessing material impacts, risks, and opportunities related to resources and the circular economy

TABLE 14: IRO CIRCULAR ECONOMY

Description	Value Chain	Topic	Sub-theme
Negative Impacts			
Improper management of electronic waste or network components can generate negative environmental impacts and hinder the transition toward a more circular model.	Upstream, downstream	ESRS E5 – Circular Economy	Waste

Disclosure Requirement E5-1 – Policies on Resource Use and the Circular Economy

Unidata is committed to reducing the environmental impact resulting from the use of resources and materials by promoting waste prevention, reuse, component regeneration, and recycling throughout the entire life cycle of equipment and infrastructure.

These principles are formalized as general objectives of the Integrated Management System (IMS), with reference to the procedures and operating instructions they govern. At Unidata, a focus on the responsible use of resources and the reduction of environmental impacts is a cornerstone of the Environmental Policy and guides the company's decisions toward an approach increasingly oriented toward circular economy models. The approach adopted stems from the awareness that every activity, every product, and every service generates effects throughout its entire life cycle, involving not only the internal organization but the entire supply chain. For this reason, the company is committed to implementing all possible measures to prevent pollution and limit waste, carefully assessing the tangible and intangible resources used and the associated impacts at every stage, from design to service delivery.

Particular importance is also placed on procurement practices: Unidata prioritizes sustainable and eco-friendly purchasing, favoring materials and solutions that reduce the overall environmental impact. In addition, the company actively promotes the recycling and recovery of materials, incorporates environmental assessment criteria into its supplier qualification processes, and encourages

the adoption of responsible behaviors within the offices, promoting a green office culture and constantly raising staff awareness through dedicated programs.

The commitment to a more efficient use of resources is also evident in the promotion of remote work and sustainable mobility, considered effective tools for reducing consumption, travel, and indirect emissions. This is complemented by a system for continuously monitoring environmental performance and the annual setting of specific, measurable goals, which enable the progressive improvement of processes, consumption, and environmental impacts.

Through this integrated set of policies and actions, Unidata aims to use resources in an increasingly responsible manner, reduce waste generation, promote material recovery, and establish a management model focused on continuous improvement and the principles of the circular economy.

Disclosure Requirement E5-2 – Actions and resources related to resource use and the circular economy

To implement its environmental policies, Unidata carries out concrete actions throughout all stages of the materials' life cycle, from procurement to the end of the equipment's life.

In line with the principles of the circular economy, the Company promotes the recovery and reuse of electronic equipment loaned to customers. At the end of the life cycle or the contractual relationship, the equipment is first subjected to a technical inspection for reuse, refurbishment, or reconditioning, where possible.

If reuse is not technically feasible, the equipment is disposed of through authorized operators in compliance with current environmental regulations. For the management of special waste, the Company operates in accordance with national regulations and the requirements of RENTRI (the National Electronic Register for Waste Traceability), ensuring the traceability of waste streams and the proper maintenance of environmental documentation.

Particular attention is paid to reducing materials and packaging, prioritizing recyclable packaging and reducing the use of single-use plastic in the office through the use of water dispensers and reusable water bottles for staff.

In the area of digitization, the Company has initiated the gradual dematerialization of bills, contracts, and archives, supported by the implementation of a CRM system for the proper archiving and management of contracts,

with the aim of significantly reducing the consumption of paper and consumables. On construction sites and in production activities, Unidata applies good environmental practices to minimize fiber and cable installation waste, properly manage processing waste, and prevent leakage, while also using long-lasting fiber cables, which require less maintenance and have a reduced environmental impact.

The Company actively engages its value chain by disseminating the "Guidelines for Environmental Conduct – Suppliers," establishing compliance requirements and best practices for materials management. Major Italian suppliers are also required to register on a dedicated portal, demonstrating compliance with specific environmental standards. Finally, Unidata promotes training and awareness initiatives to encourage eco-friendly behavior and the efficient use of resources among both internal staff and operational partners.

As part of its resource efficiency policies, Unidata promotes technological solutions aimed at reducing waste and optimizing the use of raw materials and natural resources. Key initiatives include Smart Metering projects for water networks, designed to accurately monitor consumption, prepare water balance reports, and promptly identify any leaks.

The first project was implemented in 2020 in the municipality of Gavi, with the creation of a LoRaWAN™ network for the remote reading of Itron smart meters, improving the efficiency of the water network and reducing waste. In 2024, Research and Development activities were expanded to transform traditional water infrastructure into smart grids, through the development of neural models for user clustering and water consumption forecasting.

These initiatives were carried out in collaboration with leading academic institutions, such as La Sapienza University of Rome and the University of Palermo, with funding for three researchers dedicated to the application of Artificial Intelligence in water network management. Furthermore, as part of a Public-Private Partnership (PPP), Unidata collaborates with Acqua Pubblica Sabina, which provides historical data series and applies the AI models developed by the Company, contributing to efficient resource management and reduced consumption.

In April 2024, Unidata signed a contract with Acquedotto Lucano S.p.A. for the implementation and management of an IoT-based Smart Water Metering system in the Basilicata region, aimed at reducing losses in water distribution networks through digitalization and advanced monitoring.

These projects represent a concrete contribution to sustainable resource management, improved operational efficiency, and the minimization of waste, in line with the company's goals of the circular economy and digital innovation.

Disclosure Requirement E5-3 – Objectives Related to Resource Use and the Circular Economy

The Company has established objectives aimed at promoting the sustainable use of resources and strengthening its approach to the circular economy, with a particular focus on the materials and components used in network infrastructure and equipment.

In this context, the Company monitors paper consumption in its offices annually, with the aim of progressively reducing it through the adoption of digital solutions and the optimization of internal processes, setting targets consistent with reducing environmental impact. At the same time, the Company promotes a culture of sustainability through training initiatives aimed at employees and partners, with the goal of raising awareness of environmental issues and the efficient management of resources. Training on sustainability and the ecological transition is planned for at least 40% of the workforce, in order to consolidate sustainable skills and practices within the organization.

The Company directly oversees operational activities, managing the procurement of materials and the sale of optical fiber and components necessary for infrastructure construction to the contractor responsible for the project, and subsequently repurchasing the infrastructure itself. The Company employs a management model that actively involves the entire supply chain. The primary objective is to reduce discrepancies between the quantities planned during the design phase and those actually installed, ensuring a precise match between estimates and implementation, optimizing material consumption, and preventing waste during all stages of the process.

Disclosure Requirement E5-4 – Inbound Resource Flows

Unidata monitors and reports on the inflows of resources that support its telecommunications activities. These include public investments and funding for infrastructure or innovative projects, supplies of network equipment and technological materials from suppliers, as well as specialized services and strategic partnerships

. Reporting on these flows allows for an assessment of the business model's resilience and the contribution of external resources to the creation of economic, social, and environmental value, ensuring transparency and traceability for stakeholders.

Disclosure Requirement E5-5 – Outflows of resources

Unidata systematically reports on the waste generated by its operations, categorizing it by type (including WEEE, metals, cables and optical fiber, packaging, plastics, paper and cardboard, mixed/unsorted waste, and any hazardous waste), by final destination (recovery/recycling or disposal), and by origin, with separate tracking of waste streams from offices, construction sites, and data centers.

Waste management is carried out in accordance with internal procedures, which govern the methods of collection, temporary storage, and disposal.

Traceability is ensured through the maintenance of a loading and unloading log and the transfer of waste to authorized operators, in compliance with current environmental regulations and the obligations set forth by RENTRI—the National Electronic Register for Waste Traceability.

With regard to non-hazardous waste generated at company locations, separate collection is in place in accordance with applicable municipal regulations. The collection and disposal service is entrusted to the Commercity area operator, which manages waste in accordance with the procedures set forth in the relevant regulations.

EUROPEAN CLASSIFICATION

Although Unidata is not subject to the reporting requirement for the 2025 fiscal year, it welcomes the European Taxonomy introduced by Regulation (EU) 2020/852, recognizing its fundamental role in establishing a harmonized framework designed to steer investments toward economically and environmentally sustainable activities.

The introduction of a unified system such as the taxonomy allows investment decisions to be based on clear, measurable, and comparable environmental criteria, contributing significantly to the transition toward a low-carbon and more sustainable economy.

The Group is committed to progressively integrating these principles into its decision-making processes, promoting responsible growth consistent with global sustainable development goals, in full compliance with the criteria and guidelines contained in the delegated acts issued by the European Commission:

- Delegated Regulation (EU) 2021/2139 of June 4, 2021 – Delegated Act on Climate;

- Delegated Regulation (EU) 2021/2178 of July 6, 2021 – Delegated Act on Disclosure;

- Delegated Regulation (EU) 2022/1214 of March 9, 2022 – Supplementary Delegated Act on Climate;

- Delegated Regulation (EU) 2023/2485 of June 27, 2023 – Amendment to the Delegated Act on Climate;

- Delegated Regulation (EU) 2023/2486 of June 27, 2023 – Environmental Delegated Act.

During 2024, Unidata initiated an initial process to identify activities potentially aligned with the European taxonomy and the related technical compliance requirements.

Full adoption of the framework will take place progressively over the coming fiscal years, through a more in-depth analysis of eligible activities and the subsequent calculation of the relevant key performance indicators (KPIs).

Through a process led by top management and the Sustainability Manager, with the involvement of the relevant company departments, Unidata has begun implementing a structured four-phase methodology designed to assess the applicability of the European Taxonomy Regulation to its operations.

- **Phase 1: Identification of Activities**

Based on the Delegated Act on Climate, the Complementary Delegated Act, and the Environmental Delegated Act, activities eligible under the European Taxonomy were identified. These activities were mapped for the first time in fiscal year 2024 and confirmed for the current fiscal year.

The analysis was conducted by taking into account all six environmental objectives set forth in the Regulation:

1. climate change mitigation

2. adaptation to climate change

3. sustainable use and protection of water and marine resources

4. transition to a circular economy

5. pollution prevention and reduction

6. protection and restoration of biodiversity and ecosystems

The European Taxonomy distinguishes between eligible and ineligible economic activities based on their contribution to achieving the European Union's environmental objectives. An activity is considered eligible when it is expressly included in the Regulation due to its substantial contribution to achieving one of the six environmental objectives. Conversely, an economic activity is defined as ineligible when it has not been identified by the Taxonomy as capable of contributing to environmental objectives, including climate change mitigation. For all eligible activities, the Regulation establishes specific technical screening criteria aimed at determining whether such activities can be considered aligned with the requirements set forth by the European Taxonomy.

- **Phase 2: Analysis of Substantial Contribution**

The activities deemed eligible in "Phase 1" were analyzed together with the identified responsible parties to verify and assess their compliance with the technical criteria defined in relation to their substantial contribution to climate change mitigation.

- **Substantial contribution to the climate change mitigation objective**

  8.1. Data processing, hosting, and related activities

The analysis conducted to identify the substantial contribution required consideration of all data centers used for colocation and hosting activities and through which services are provided. The data centers are TIER IV compliant. Although the activity is eligible under the taxonomy, it does not meet the requirements for the substantial contribution and is therefore not aligned.

- **Substantial contribution to the objective of sustainable use of water resources**

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

Unidata aims to revolutionize the water sector through the adoption of smart meters, which enable the water network to be managed like a smart grid. This has become possible in recent years thanks to innovative solutions such as LoRa AN®, a technology that allows for the low-cost monitoring of devices with extremely low energy consumption. The company meets the first technical screening criterion, as its operations involve monitoring systems based on IT/OT technologies that enable the tracking and monitoring of water leaks. However, the risks associated with water conservation and the prevention of water stress to achieve good water status and good ecological potential are not identified or addressed. Although the activity is eligible under the taxonomy, it does not meet the requirements for a substantial contribution and is therefore not aligned.

- **Substantial contribution to the objective of transitioning to a circular economy**

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

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 their use and operation.

 This activity, in accordance with technical criteria, enables remote monitoring of the remaining lifespan of the installed equipment, thanks to protocols that monitor battery status and report remaining battery life, thereby allowing for an assessment of the product's condition.

It is possible to verify any tampering with the installed meters and report off-grid consumption; although this activity is eligible under the taxonomy, it does not meet the requirements for the substantial contribution and is therefore not aligned.

- **Phase 3: DNSH Criteria Assessment**

Following the analysis of the activities considered eligible, it emerged that these are not aligned with the requirements necessary to contribute substantially to the environmental objectives set forth by the European Taxonomy. For this reason, the alignment assessment phase was not implemented.

For the sake of completeness, the DNSH (Do No Significant Harm) criteria are listed below:

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

- **Phase 4: Verification of minimum social safeguards**

In accordance with the requirements of Article 3(c) of Regulation 2020/852, the Company operates in compliance with minimum safeguards, specifically in accordance with the guidelines of the Organization for Economic Cooperation and Development (OECD) and the United Nations Guiding Principles on Business and Human Rights. The minimum criteria and the corresponding approach are outlined below:

- **HUMAN RIGHTS:** Relations with employees are managed with full respect for human rights, fundamental labor rights, the principle of equal opportunity, and labor and workplace safety regulations, as defined in the company's Code of Ethics.
- **FAIR COMPETITION:** Unidata recognizes that fair, free, and honest competition is a decisive factor in the company's growth and continuous improvement, as defined in the Code of Ethics.
- **TAXATION:** The company complies with both the letter and the spirit of the tax laws and regulations in all countries where it operates and is committed to establishing relationships of

Transparency with 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 compliance obligations; - Adequate 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 has been organized to ensure transparent procedures, capable of guaranteeing and promoting the control and prevention of conduct inconsistent with the founding principles of honesty and fairness, merit and equity, commitment, and professional ethics.

The control system integrates the principles and rules contained in the Code of Ethics and the 231 Organizational Model, contributing to the adoption of informed decisions that are consistent with the risk appetite and transparent toward institutions, customers, and the entire community.

To maximize transparency, a whistleblowing procedure is also in place.

Economic Activities	Description of Activities	Objective	Source Criterion
4.1. Provision of IT/OT (Information Technology/Operational Technology)-based solutions for leak reduction	The introduction of new IoT technology aims to limit waste for sustainable water resource management, ensuring that infrastructure and energy usage are effectively managed and monitored.	Sustainable Use of Water and Marine Resources	Environmental Delegated Act
4.1. Provision of data-driven IT/OT (information technology/operational technology) solutions	Unidata provides professional services, including technical consulting for the design or monitoring of software and information technology (IT) or operational technology (OT) systems, including solutions based on artificial intelligence (AI), developed for the purposes of remote monitoring and predictive maintenance, including systems for remotely collecting, processing, transferring, and storing data from equipment, products, or infrastructure during their use or operation; analyze the data and generate insights into the operational performance and condition of the equipment, product, or infrastructure; and provide remote maintenance and recommendations on the measures necessary to prevent operational failures and maintain the equipment, product, or infrastructure in working order	Transition to a circular economy	Environmental Delegated Act

	optimize, extend their useful life, and reduce resource use and waste.		
8.1. Data Processing, Hosting, and Related Activities	The Company provides its customers with housing, hosting, server colocation, backup, disaster recovery, virtual data center, and the most innovative cloud storage services. Cloud storage allows customers to create their own dedicated data center—whether virtual or physical—to modernize their IT infrastructure and migrate to the cloud with ease.	Climate Change Mitigation	Climate Delegated Act

Following preliminary analyses, it has emerged that none of the Group's activities are currently eligible under the Taxonomy, as they are not fully aligned with the technical screening criteria set forth in the applicable delegated acts.

3. SOCIAL INFORMATION

S1- Own workforce
STRATEGY
ESRS 2 SBM-2 Stakeholder Interests and Views

The active involvement of stakeholders is a central element of the Group's governance model. Through structured and ongoing dialogue, Unidata gathers and analyzes contributions, expectations, and suggestions, which are systematically integrated into the company's decision-making processes.

The insights gained from these engagement activities serve as a concrete reference for updating the objectives and priorities of the sustainability strategy, reinforcing an approach based on transparency, accountability, and long-term value creation.

ESRS 2 SBM-3 Significant impacts, risks, and opportunities and their interaction with the corporate strategy and model

This report considers all Group employees on whom Unidata may have significant direct or indirect impacts within the scope of its operational and business activities.

The process adopted for identifying and assessing impacts, risks, and opportunities (IRO) is

described in detail in section ESRS 2 IRO-1.

Using this methodological approach, Unidata systematically analyzed the interrelationships between the identified impacts and any resulting risks and opportunities, in line with its business model and the broader context of the telecommunications and digital services sector. The overall summary of the results of the Double Materiality analysis is presented in the section "SBM-3 – Material impacts, risks, and opportunities and their interaction with the strategy and business model" of ESRS 2, where the main material issues and their connection to the Group's strategic choices are illustrated.

TABLE 15: IRO FOR THE GROUP'S WORKFORCE

Description	Value Value	Topic	Sub-theme
Positive Impacts			
Unidata promotes equal opportunities and inclusion, committing to fostering talent and reducing gender gaps.	Own operations	ESRS S1 – Own workforce	Equality of treatment a nd opportunities
The Company ensures safe work environments	Operations its own	ESRS S1 – Work own working	Working orking work W
Favored promotes professional professional through training and skills development programs technical and cross-functional	In-house operations	ESRS S1 – In-house workforce	Working Working conditions
Risks			
The management of digital infrastructure exposes us to IT risks that may have impact on operations and employee well-being.	Downstream	ESRS S1 – Own workforce	Other work-related rights
Mismatch between available internal skills and the organization's needs.	Internal operations	ESRS S1 - Internal own workforce	Working orking w

MANAGEMENT OF IMPACTS, RISKS, AND OPPORTUNITIES

Disclosure Requirement S1-1 – Policies Regarding the Company's Workforce

Unidata bases its corporate culture on a set of shared values clearly articulated in the Code of Ethics, which serves as a guiding principle for everyone in the organization. At the core of these values are respect for the dignity of every individual, the protection of health and safety in the workplace, and a commitment to fostering an environment characterized by inclusivity, collaboration, and the cultivation of talent.

Human resources management is focused on the personal and professional growth of employees, promoting pathways that foster the development of skills and the full recognition of each person's contribution.

Company policies are designed to prevent all forms of discrimination, harassment, or harmful behavior, and to create fair, safe, and respectful working conditions.

With this in mind, the Company has adopted a structured system for managing occupational health and safety, confirmed by the attainment of ISO 45001 certification, which attests to its ongoing commitment to

improving safety performance, preventing accidents, and promoting a healthy and safe work environment.

Disclosure Requirement S1-2 – Processes for engaging employees and employee representatives regarding impacts

Unidata employs structured and ongoing processes to engage employees and their representatives in order to identify, assess, and manage the actual and potential impacts arising from the company's activities. Dialogue with staff takes place through periodic consultations, dedicated meetings with union representatives, and organizational feedback tools, such as internal surveys and direct communication channels. These mechanisms allow for the collection of feedback, needs, and proposals, ensuring that decisions regarding working conditions, health and safety, professional development, and organizational well-being are made in a participatory and transparent manner. The information gathered is integrated into corporate decision-making processes, contributing to the continuous improvement of social performance and the prevention of potential negative impacts on employees.

In 2025, Unidata also involved a representative sample of employees in the materiality analysis process, aimed at identifying and assessing the most significant impacts of the company's activities on the environment, people, and governance. This involvement allowed for the integration of internal perspectives into the definition of strategic sustainability priorities, strengthening the alignment between corporate policies, employee expectations, and long-term value creation objectives.

Disclosure Requirement S1-3 – Processes to address adverse impacts and channels enabling employees to raise concerns

Unidata S.p.A. has implemented specific processes and communication channels aimed at preventing and managing any negative impacts, ensuring that employees and stakeholders have the opportunity to promptly report non-compliant behavior or irregularities.

In accordance with Law 179/2017 ("Provisions for the protection of persons reporting crimes or irregularities of which they have become aware in the context of a public or private employment relationship") and Legislative Decree 24/2023, the Company has adopted a specific "Whistleblowing Procedure" that governs the handling of reports and defines the protective measures provided for whistleblowers.

The Whistleblowing system is a fundamental tool for ensuring protection for those who, in good faith, report non-compliance, illegal acts, or conduct contrary to corporate principles. This system aims to prevent and combat instances of non-compliance within the organization, while promoting a culture of legality and shared responsibility. In this regard, the Company encourages the active and informed involvement of all stakeholders in a process of continuous monitoring and improvement.

Unidata S.p.A. ensures full protection for whistleblowers against any form of intimidation or retaliation. Reports are handled in accordance with the principles of confidentiality and personal data protection: the identity of the whistleblower, if disclosed, will not be revealed without their consent, subject to legal obligations. The information received is treated according to strict confidentiality standards and may be handled, if sufficiently detailed and substantiated, without the need for further involvement of the whistleblower.

The digital platform dedicated to whistleblowing is managed by a third party independent of the Company and uses encryption protocols designed to ensure the protection of the whistleblower's data and identity. The system also allows for anonymous interaction with the internal body responsible for managing reports, through a unique code issued at the time of submission.

In addition to the digital channel, the Company also provides a dedicated postal address, thereby expanding the methods through which reports can be submitted securely and confidentially.

Disclosure Requirement S1-4 – Actions taken regarding significant impacts on the company's workforce, approaches to mitigating significant risks and pursuing significant opportunities related to the workforce, and the effectiveness of such actions

For Unidata, the promotion of gender equality and the protection of workplace safety are fundamental pillars of its sustainability strategy and people management model. The company recognizes the value of diversity as a driver of innovation, competitiveness, and internal cohesion, committing to ensuring equal opportunities for access, growth, and professional development at all stages of the career path. As confirmation of this commitment, in 2025 Unidata obtained gender equality certification, formalizing its policies and processes aimed at preventing discrimination, promoting

pay equity, and support an inclusive work environment. A Gender Equality Committee was established in connection with obtaining the certification.

At the same time, Unidata places the highest priority on the health and safety of its employees, implementing a management system focused on risk prevention and the continuous improvement of working conditions. Regular training, up-to-date risk assessments, awareness-raising initiatives, and investments in safe technologies and procedures ensure a protective and responsible work environment. These elements represent a concrete commitment to the well-being of people and to upholding the ethical and social principles that guide the company.

The Company safeguards the moral and physical integrity of its employees and collaborators, committing to fostering a culture of occupational health and safety aimed at raising staff awareness of risks associated with their activities and promoting responsible behavior. Furthermore, it adopts all safety measures made available by technological advancements to ensure a safe and healthy work environment, in full compliance with current regulations on prevention and protection.

The relevant regulatory framework is the Consolidated Law on Occupational Safety (Legislative Decree 81/2008), which establishes risk assessment as a fundamental requirement and stipulates that it must cover "all risks to the safety and health of workers, including those concerning groups of workers exposed to specific risks."

The specific risks associated with company activities and the tasks performed by workers are formalized in the Risk Assessment Document (RAD), which must be constantly updated to reflect changes in processes, technologies, and operating conditions.

The growing complexity of the digital environment and the rise in cyberattacks pose a significant risk to Unidata, one that is closely linked to service continuity, data protection, and the resilience of critical electronic communications infrastructure. Within the European regulatory framework, the NIS2 Directive plays a central role, introducing stricter requirements regarding the security of networks and information systems for companies operating in sectors considered critical or highly strategic. The directive requires organizations to adopt adequate and proportionate security measures to prevent, mitigate, and manage cyber incidents and to promptly report any security events to the competent authorities, thereby strengthening the national system's response capacity.

In Italy, the implementation of the legislation requires companies classified as "critical entities" or "important entities" to register with the dedicated platform of the National Cybersecurity Agency (ACN), thereby enabling more effective oversight and centralized coordination in the event of significant incidents. Based on the nature of the services it offers and its classification as *a provider of public electronic communications networks and publicly available electronic communications services*, as well as *a medium-sized enterprise under Recommendation 2003/361/EC*, Unidata falls within the category of entities operating in a highly critical sector and is therefore considered essential or important for the purposes of the legislation.

In accordance with the obligations set forth in the directive, Unidata completed its registration on the ACN portal on December 5, 2024, thereby fulfilling the initial formal requirements of NIS2. This milestone marks the start of a structured process to strengthen the company's current cybersecurity framework, which will proceed according to the timeline established by the regulation.

Unidata considers cybersecurity issues a strategic priority. The company's goal is not merely to comply with regulatory requirements, but to evolve toward a model of national excellence in security management and the protection of critical infrastructure. By 2025, all staff had completed the security awareness program, ensuring a consistent level of awareness regarding cyber risks.

METRICS AND OBJECTIVES

Disclosure Requirement S1-5 – Objectives related to managing material adverse impacts, enhancing material positive impacts, and managing material risks and opportunities

Following the materiality analysis process, Unidata has not identified any significant negative impacts related to its workforce pursuant to ESRS S1.

With regard to positive impacts, Unidata aims to consolidate and develop policies focused on equal treatment and equal opportunities, promoting inclusion, talent development, and the reduction of gender gaps. The Company also intends to ensure safe, flexible, and professional growth-oriented working conditions through structured programs of continuous training and

skill development, ensuring that every individual is adequately prepared for their assigned responsibilities and the evolving technological landscape.

A new remote work agreement is scheduled to be introduced in 2026, featuring an incentive mechanism linked to the use of accrued vacation days. This model is designed to promote a better work-life balance, while ensuring the responsible use of vacation days and a more sustainable management of workloads. Incentivizing remote work, along with promoting rest periods, represents a concrete tool for fostering employees' physical and mental well-being and supporting a people-centered corporate culture. During 2025, a process was launched to consolidate internal mechanisms dedicated to workers' rights, organizational well-being, and the prevention of social risks, recognizing the value of training and the active participation of employees in building a responsible and inclusive work environment.

Building on this initiative, in 2026 the company planned and implemented a particularly significant project: a training course dedicated to the internal rollout of the PAS 24000:2022 Social Management System. This initiative stems from the need to consolidate, through structured tools, a shared culture of social responsibility and care for people.

The training program, aimed at all staff, was designed as an opportunity to explore the fundamental principles of the standard in a clear and accessible way; this standard defines requirements and guidelines for the responsible management of social issues within organizations.

With regard to significant risks, the management of digital infrastructure exposes the organization to cyber risks that could impact operations and, indirectly, the well-being of employees. The Company therefore aims to progressively strengthen security controls and preventive measures.

The Company has set a goal for 2026 to provide all of its employees, during the next fiscal year, with a training course on security and privacy.

The risk of a mismatch between available internal skills and the organization's strategic needs has also been identified; to this end, Unidata is committed to structuring training programs aligned with the core business areas, in order to ensure operational continuity, professional development, and adequate coverage of key competencies.

In the coming fiscal year, Unidata will launch an internal assessment program designed to evaluate the skills and potential of its current workforce. The goal is to identify training needs, nurture talent, and, where necessary, implement a reorganization that allows for a more effective allocation of resources. This initiative will be accompanied by targeted training programs designed to support professional growth and alignment with the company's strategic needs.

Disclosure Requirement S1-6 – Characteristics of the Company's Employees

The quantitative data regarding the Unidata Group's workforce are provided below. As of December 31, 2025, the total number of employees was 208, all of whom are based in Italy.

The workforce consists exclusively of employees based in Italy and working in various company functions, including technical, operational, administrative, and support roles.

The Company monitors its workforce annually to ensure adequate coverage of skills in relation to organizational needs and strategic objectives.

Further detailed information regarding the composition of the workforce (e.g., by gender, contract type, age group, or professional qualification) is provided in the quantitative tables in this section, in accordance with the requirements of ESRS S1.

TABLE 16: NUMBER OF EMPLOYEES BY GENDER

Gender	Number of employees (in number of people)	Italy
Male	157	157
%	75%	75%
Women	51	51
%	25%	25%
Total employees	**208**	**208**

All employees of the Unidata Group, whether on fixed-term or permanent contracts, are considered Full-Time Equivalents (FTEs).

This means that each employee is counted as a full-time worker, regardless of the duration of their contract, ensuring a consistent and comparable representation of the total workforce.

TABLE 17: NUMBER OF EMPLOYEES BY CONTRACT TYPE, BROKEN DOWN BY GENDER

	Male	Female	Other	Not disclosed	Total
Number of employees	157	51	–	–	208
Number of permanent employees	156	51	–	–	207
%	99.3%	100.0%	–	–	99.5%
Number of temporary employees	1	O	–	–	1
%	0.7%	0.0%	–	–	0.5%
Number of temporary employees	10	3	–	–	13
%	7%	6%	–	–	7%

TABLE 18: HIRED AND RESIGNED EMPLOYEES

	2025				
	Male	Women	Other	Not reported	Total
Total employees	157	51	–	–	208
Employees who resigned	13	5	–	–	18
Discharge rate[7]	8.3%	9.8%	–	–	8.7%
Employees hired	13	6	–	–	19
Employment rate[8]	8.3%	11.8%	–	–	9.1%

Disclosure Requirement S1-7 – Characteristics of non-employee workers in the company's own workforce

As of December 31, 2025, in addition to the 208 directly hired employees, the Group employs 13 temporary workers at its operational sites throughout Italy.

Of these, 10 are male and 3 are female. Temporary agency workers support the company's operations under contracts with staffing agencies, in compliance with applicable regulations

---

[7] *The turnover rate is calculated as the ratio of the number of employees who left the company during the reporting year to the total number of employees at the end of the reporting period.*

[8] *The turnover rate is calculated as the ratio of the number of employees who left during the reporting year to the total number of employees at the end of the reporting period.*

current. Although they are not part of the directly hired workforce, these resources contribute to the performance of operational activities and are taken into account in organizational planning and talent management.

Non-employee workers	Male	Female	Other	Not reported	Total
Number of temporary employees	10	3	–	–	13
%	77%	23%	–	–	100%

Disclosure Requirement S1-8 – Coverage of Collective Bargaining and Social Dialogue All employees of the Unidata Group are hired under the National Collective Bargaining Agreement (CCNL) for the telecommunications sector, in accordance with applicable regulations.

The application of the CCNL ensures uniform and transparent contractual conditions regarding compensation, vacation time, leave, working hours, union rights, and social protections.

The use of the CCNL for the telecommunications sector also ensures the Company's alignment with industry best practices, promoting contractual stability, the protection of workers' rights, and transparency in human resources management.

TABLE 20: COLLECTIVE BARGAINING COVERAGE

Collective bargaining coverage	2025
Total employees	208
Employees covered by collective agreements	208
%	100%

Disclosure Requirement S1-9 – Diversity Metrics

As of December 31, 2025, the Unidata Group's workforce consists of 157 men (75%) and 51 women (25%). The breakdown by job category is as follows:

TABLE 21: EMPLOYEE CLASSIFICATION BY GENDER

Employee Job Category	Men	% of Men in Total	Women	% of Women in Total	Total
Executives	5	100%	O	0%	5
Paintings	20	74%	7	26%	27
Employees	122	73%	44	27%	166
Laborers	10	100%	O	0%	10
Total Employees	**157**	**75%**	**51**	**25%**	**208**

This breakdown shows a significant proportion of male employees in management and operational roles, while women are more heavily represented among clerical staff.

TABLE 22: EMPLOYEES BY AGE GROUP

Age group	Men	Women	Total
Under 30	23	4	27
%	15%	8%	13%
between 30 and 50	85	22	107
%	54%	43%	51%
over 50	49	25	74
%	31%	49%	36%
Total	**157**	**51**	**208**

Disclosure Requirement S1-10 – Adequate Wages

The application of the National Collective Bargaining Agreement (CCNL) ensures compliance with the minimum wage standards established at the national level, guaranteeing adequate, transparent wages that are consistent with the contractual classification and the duties performed.

The Company also ensures compliance with current regulations regarding compensation, social security contributions, and ancillary benefits, promoting fair working conditions that meet industry standards.

Disclosure Requirement S1-12 – Persons with Disabilities

As of December 31, 2025, the Unidata Group employs 8 employees belonging to protected categories, in accordance with current legislation regarding targeted employment.

In addition to these figures, there are 4 temporary workers belonging to the same categories, employed by the Company through staffing agencies.

The Company ensures compliance with legal obligations[9] and actively promotes policies of inclusion and the celebration of diversity, ensuring equal opportunities and appropriate conditions for integration and professional development.

Disclosure Requirement S1-13 – Training and Skills Development Metrics The company actively promotes the ongoing training and skills development of its employees, with a particular focus on workplace health and safety.

Mandatory training courses and awareness-raising activities are regularly organized for all staff, with the aim of preventing accidents, encouraging responsible behavior, and increasing awareness of safety practices.

Periodic refresher programs are provided for both operational and administrative staff to ensure that all employees maintain a high level of knowledge regarding applicable regulations, internal procedures, and industry best practices.

---

[9] *The Company also complies with the provisions of Law No. 68/1999, which aims to promote the employment and integration of people with disabilities through targeted job placement programs and support services.*

TABLE 23: TRAINING HOURS BY GENDER AND CATEGORY[10]

Training Hours by Employee Category	Men	Women
Executives and Managers	24	7
Total hours for executives and managers	540	368
Clerical staff	113	44
Total employee hours	2,294	428
Laborers	10	O
Total hours worked by workers	88	O
Total employees	147	51
Total training hours	**2,922**	**796**
Average training hours	**19.878**	**15,608**

Disclosure Requirement S1-14 – Health and Safety Metrics

The assessment, monitoring, and reporting of risks present in the workplace are carried out through the Risk Assessment Document (RAD), which is prepared and updated periodically in accordance with current regulations. This tool enables the identification of risk factors, the assessment of their significance, and the definition of preventive and protective measures—both organizational and training-related—aimed at reducing risks and continuously improving operational safety conditions.

During 2025, a single workplace injury was recorded, which occurred during the commute between home and work. No serious incidents or injuries with permanent consequences occurred.

The Company continues to invest in prevention, training, and awareness-raising activities, with the aim of progressively reducing the incidence of accidents and strengthening a widespread and shared safety culture.

---

[10] *The training hours reported exclude mandatory training activities required by current regulations. Only hours related to courses and initiatives provided on a voluntary basis by the company are included.*

TABLE 24: WORKPLACE INJURY RATE

Workplace accident rate	2025
Employees	
Number of workplace accidents	1
Hours worked	357,760
Workplace accident rate[11]	2.79

With a view to promoting employee well-being and fostering healthy habits in the workplace, the company provides its employees with fresh fruit every morning. This simple yet meaningful initiative was launched with the goal of encouraging a healthy lifestyle, offering a nutritious break, and contributing to an improved work environment and the overall well-being of the staff. The daily provision of fruit represents a concrete gesture of care toward employees and is part of the company's broader commitment to developing welfare policies focused on health, caring for people, and creating a positive and welcoming work environment.

Disclosure Requirement S1-15 – Work-Life Balance Metrics

TABLE 25: EMPLOYEES AND FAMILY LEAVE

	2025
Employees	208
Employees eligible for family leave	208
%	100%
Employees who have taken family leave	7
%	3%

Disclosure requirement S1-16 – Compensation metrics (pay gap and total compensation)

At Unidata, women are predominantly employed in the clerical and managerial categories. For these professional levels, there is substantial pay parity between men and women, although salaries

---

[11] *The accident rate is calculated as the ratio of the number of recordable accidents to the total hours worked in the year, multiplied by 1,000,000. For 2025, the total hours worked were determined based on a standard full-time workweek of 1,720 hours per year for each FTE employee.*

and total female compensation are slightly lower than those received by male employees. For this specific category, the gender pay gap is 13.5%.

Despite the alignment in operational and middle management categories, an overall average gender pay gap still exists within the Company. This difference is calculated by comparing the average total compensation received by men and women and is significantly influenced by the composition of senior management, which currently consists exclusively of male executives. This distribution of senior roles has a significant impact on the aggregate pay gap.

At Unidata, the total annual pay ratio[12] is 5.05.

Disclosure Requirement S1-17 – Incidents, complaints, and serious impacts regarding human rights

Any incidents of discrimination and complaints are handled through the formal channels indicated in the section "S1-3 Processes to address adverse impacts and channels enabling employees to raise concerns," as well as through the Whistleblowing Procedure, as described in "G1-1 Policies on corporate culture and business conduct."

Every report or complaint is handled with the utmost confidentiality, ensuring the protection of the whistleblower and the full impartiality of the process. The organization constantly monitors for any fines or sanctions, ensuring their timely identification and appropriate handling.

During 2025, there were no reports of complaints or serious human rights impacts.

---

[12] The ratio is calculated as the ratio of the total annual compensation of the highest-paid individual in the company to the median total annual compensation of employees (excluding the highest-paid individual).

S4- Consumers and End Users

STRATEGY

Disclosure Requirements Regarding ESRS 2 SBM-2 – Stakeholder Interests and Views

Given the diversity and heterogeneity of the stakeholders involved, the Group employs differentiated engagement tools and channels designed to facilitate effective dialogue between the various corporate functions and their respective counterparts. This structured and ongoing dialogue enables the consistent integration of stakeholder concerns into decision-making processes, ensuring attention to respect for human rights and the protection of the interests of all parties involved. The expectations and contributions gathered through these engagement methods are subject to systematic evaluation and have had a concrete impact on defining the priorities and content of the Group's sustainability strategy, reinforcing an approach based on transparency, accountability, and active stakeholder involvement.

Disclosure requirement relating to ESRS 2 SBM-3 Material impacts, risks, and opportunities and their interaction with the strategy and business model

The process adopted for identifying and assessing impacts, risks, and opportunities (IRO) is

described in detail in section ESRS 2 IRO-1.

The summary table of the results of the Double Materiality analysis is provided in the section "SBM-3 – Material impacts, risks, and opportunities and their interaction with the strategy and business model" of ESRS 2.

TABLE 26: IROS FOR END CONSUMERS

Description	Value Value	Theme	Sub-theme
Positive Impacts			
Unidata supports community growth through active listening, reliable digital services, and initiatives that promote the economic and social development of the region.	Downstream	ESRS S4 – Consumers a nd end users	Social inclusion
Risks			
The management of large volumes of data and digital infrastructure exposes the sector to the risk of cyberattacks, with potential impacts on privacy, data integrity, and service continuity.	In theref ore, own operations	ESRS S4 – Consumers a nd end users	Information for consumers, Personal safety of users

MANAGEMENT OF IMPACTS, RISKS, AND OPPORTUNITIES

Disclosure Requirement S4-1 – Policies Related to Consumers and End Users

Unidata considers customer-centricity a strategic element for the company's growth. The company's policy focuses on active listening, transparency, and user protection, shifting the focus from products to the real needs of consumers.

Among the supporting tools, the Service Charter defines the company's commitments, user rights, the terms of the service agreement, quality standards, and procedures for submitting reports and complaints, in accordance with AGCOM resolutions.

In a highly competitive telecommunications market, customer satisfaction is an essential differentiator for Unidata. Customers are increasingly informed and demanding, and the continuous monitoring of their satisfaction is a strategic objective of the marketing department. The company is committed to strictly adhering to the quality standards set forth by regulations, including AGCOM Resolution 156/23/CONS, which promotes competition, transparency, access to services, and innovation in the electronic communications sector. The company also maintains ISO 9001 certification, confirming its commitment to the quality of its processes and services.

Disclosure Requirement S4-2 – Processes for engaging consumers and end-users regarding impacts

Unidata actively engages customers through customer satisfaction monitoring tools, periodic surveys, direct feedback, and dedicated customer care.

These processes enable the collection of information on customer needs, perceived service issues, and opportunities for improvement, fostering an understanding of the risks, benefits, and economic impact of the services.

Disclosure Requirement S4-3 – Processes to address negative impacts and channels enabling consumers and end-users to raise concerns

To manage any critical issues, Unidata has simple, clear, and balanced procedures for entering into, terminating, and modifying service contracts, including the management of additional services. Through the channels outlined in the Service Charter, customers can submit reports, requests for clarification, and complaints. The company promptly evaluates every report and takes the necessary corrective actions, ensuring

prompt resolution of issues and the minimization of negative impacts on consumers. No negative impacts emerged from the analyses conducted.

Disclosure Requirement S4-4 – Actions taken to address material impacts on consumers and end-users, and approaches to mitigating material risks and capitalizing on material opportunities related to consumers and end-users, as well as the effectiveness of such actions

Among the positive impacts, Unidata promotes community growth through active listening to customers, the provision of stable digital services, and initiatives aimed at the economic and social development of the local area.

The Company recognizes that its services generate significant impacts on communities and end-users, promoting digital inclusion and access to essential services. The company contributes to reducing the digital divide by having developed a next-generation fiber-optic network (NGAN – Next Generation Access Network) that has reached urban areas and regions previously underserved or excluded from connectivity. This allows families and businesses to benefit from ultra-broadband, which is now essential for economic, social, and technological development, ensuring reliable Internet connectivity and continuous communication, and enabling constant access to information, digital services, and opportunities for interaction.

These actions strengthen social inclusion and contribute to the creation of shared value,

strengthening relationships with consumers and end users.

The company invests in the continuous improvement of customer service by implementing a new contact center platform based on an advanced call routing system that enables intelligent call management, immediate customer identification through integration with the CRM, error reduction, and advanced data analysis to identify trends, critical issues, and opportunities for optimization. Every interaction is monitored through tracking systems that allow for the assessment of satisfaction and ensure compliance with quality standards.

The company is also aware of the risks associated with managing large volumes of data and digital infrastructure, including potential cyberattacks capable of compromising privacy, data integrity, and service continuity. To mitigate these risks, Unidata adopts a structured approach that combines technical, organizational, and procedural measures, implementing incident monitoring and management systems and promoting a culture of security both internally and among customers.

To mitigate risks related to information security and the continuity of digital services, Unidata has adopted a structured, multi-level approach that combines advanced technological tools, internal governance, and a strong focus on training. The company constantly monitors events and incidents in the areas of physical security, network security, and cybersecurity, utilizing systems capable of promptly detecting anomalies and potential threats. At the same time, Unidata continuously updates its management systems, processes, and procedures related to Security Governance, Risk Management, and Compliance, ensuring constant alignment with regulatory standards and international best practices.

Another key element involves fostering a strong security culture among both employees and customers through regular training programs, awareness campaigns, and initiatives designed to raise awareness of cyber risks and promote appropriate behavior. Unidata's commitment is further demonstrated by the attainment and maintenance of ISO/IEC 27001:2022 certification, which attests to compliance with the highest international standards for information security and serves as a guarantee to users and stakeholders regarding the reliability and robustness of the company's infrastructure and processes.

These actions enable Unidata to maximize the positive impact of its services, protect consumers and end-users, reduce data security risks, and strengthen confidence in the quality and reliability of the solutions offered.

METRICS AND OBJECTIVES

Disclosure Requirement S4-5 – Objectives related to managing significant negative impacts, enhancing positive impacts, and managing significant risks and opportunities

Unidata sets specific goals aimed at ensuring the quality, security, and reliability of the services it offers to consumers, as well as at maximizing the positive impacts generated by its digital solutions. The company's commitments are focused on continuous performance improvement, data protection, and the promotion of efficient and sustainable use of technology. Specifically, these goals include:

- Improving customer satisfaction and loyalty: Enhancing the customer experience through service optimization, the adoption of advanced

, proactive support, and the timely and professional handling of complaints and reports.

- Optimizing resources through Smart Metering and IoT solutions: Monitoring and reducing customers' energy and water waste, promoting more efficient use of infrastructure, and contributing to environmental and operational sustainability goals.

- Data Security and Service Continuity: Mitigating risks associated with cyber threats and potential privacy breaches through advanced incident monitoring systems, continuous updates to Security Governance, Risk Management, and Compliance procedures, and maintenance of ISO/IEC 27001:2022 certification, ensuring compliance with the highest international standards.

4. GOVERNANCE INFORMATION

G1 – Corporate Conduct

GOVERNANCE

Disclosure Requirement Regarding ESRS 2 GOV-1 – Role of the Administrative, Management, and Supervisory Bodies

Information regarding the role, responsibilities, and composition of the administrative, management, and supervisory bodies is described in the General Criteria of this report. Please refer to the "General Criteria – Governance" section for full details regarding the functions, duties, and decision-making processes of the corporate bodies.

MANAGEMENT OF IMPACTS, RISKS, AND OPPORTUNITIES

Disclosure requirement relating to ESRS 2 IRO-1 – Description of processes for identifying and assessing material impacts, risks, and opportunities

The process adopted for identifying and assessing impacts, risks, and opportunities (IRO) is described in detail in section ESRS 2 IRO-1.

The summary table of the results of the Double Materiality analysis is provided in the section "SBM-3 – Material impacts, risks, and opportunities and their interaction with the strategy and business model" of ESRS 2.

The following material topics have been identified:

TABLE 27: IRO GOVERNANCE

Description	Value Value	Topic	Sub-theme
Risks			
The lack of adequate controls may expose the organization t o unlawful or unethical conduct, with negative impacts on reputation and trust of stakeholders.	Own operations	ESRS G1 – Business Conduct	Active and passive corruption

Possible non-compliance with CSRD requirements, ESRS standards, and regulatory updates regulatory European and national regulatory updates.	Proprietary trading	ESRS G1 – Corporate Conduct	Corporate Culture
Opportunities			
Responsible management of supplier relationships, based on integrity and transparency, strengthens corporate culture and improves the overall performance of the value chain.	Upstream	ESRS G1 – Business Conduct	Corporate culture and management of supplier relationships, including payment practices

Disclosure requirement G1-1 – Policies regarding corporate culture and business conduct

Unidata's governance structure is designed to ensure transparency in decision-making and operational processes and to prevent conduct that does not comply with the principles of legality, fairness, merit, equity, and professional ethics that guide the company's actions. In this context, the Company has adopted a comprehensive set of tools aimed at promoting a culture of corporate responsibility, including the Code of Ethics and the Organization, Management, and Control Model pursuant to Legislative Decree 231/2001, which serve as fundamental safeguards for the prevention of unlawful conduct and the strengthening of corporate integrity.

The 231 Model, first adopted in 2009 and updated over time, defines principles, rules, and operational protocols for managing and controlling the business processes most exposed to the risk of criminal offenses. It is divided into a General Section and Special Sections dedicated to the various categories of offenses covered by the legislation, and involves employees, contractors, and business partners in compliance with legal provisions and corporate values. Complementing the Model, the Code of Ethics formalizes the set of values and standards of conduct considered fundamental to the Company's operations, including responsibility, transparency, truthfulness, fairness, fair competition, impartiality, and quality of services. The Code is binding on all those acting on behalf of the Company, and its accessibility is ensured through publication on the corporate website.

In support of its integrity and compliance policies, the company has also implemented a whistleblowing procedure that allows for the secure and confidential reporting of misconduct or behavior that violates regulations or company principles. This system is an essential tool for

strengthening a culture of transparency and encouraging active stakeholder participation in preventing misconduct.

The Company continuously monitors the areas most exposed to the risk of corruption and constantly updates its internal controls, ensuring full compliance with applicable regulatory provisions. During the reporting period, no incidents of corruption were recorded, confirming the effectiveness of the governance model adopted and the company's commitment to promoting a corporate culture based on ethics and compliance with the rules.

Disclosure Requirement G1-2 – Management of Supplier Relationships

Starting in 2023, Unidata has introduced an integrated management system to support the supplier qualification process, aimed at strengthening the focus on environmental sustainability and social responsibility. The system involves the administration of dedicated questionnaires, through which each supplier is required to provide information regarding:

- Reducing emissions and the environmental footprint, including initiatives to reduce greenhouse gas emissions, the adoption of renewable energy sources, and, where applicable, the use of offsetting mechanisms;

- Waste management, with reference to practices for reducing, reusing, and recycling materials used in production processes;

- Sustainable supply chain management, including the selection of qualified partners, the protection of human rights, the traceability of materials, and the sustainability of the products and services provided;

- Adoption of environmentally friendly technologies, including innovative solutions, eco-friendly materials, and renewable energy;

- Transparency and reporting, through the preparation of sustainability reports or the structured communication of their environmental performance based on measurable indicators and objectives.

As part of the required information, suppliers must also declare the certifications they hold (e.g., UNI EN ISO 9001, ISO 14001, EMAS, S.O.A. certification) and attach the relevant supporting documentation.

In 2024, as part of the ongoing effort to strengthen supply chain governance, the Supplier Portal was launched. The Portal aims to make the process of analyzing, qualifying, and monitoring suppliers more effective. Access to the Portal is contingent upon completing the qualification process, a prerequisite for the ability to activate contracts and purchase orders.

The supplier qualification process is based on three key principles: transparency, which ensures clarity and completeness in the information shared; economic efficiency, understood as the responsible management of resources and the optimization of processes; and regulatory compliance, an essential element for ensuring alignment with applicable regulations and company standards.

To obtain accreditation, suppliers are required to sign specific clauses regarding environmental sustainability and social responsibility. This commitment includes adherence to the 231 Model, compliance with labor laws, observance of occupational health and safety regulations, and compliance with environmental protection requirements. In addition, suppliers must guarantee respect for human rights and the principles contained in the Company's Code of Ethics, which form the foundation of values upon which the Group builds its relationships with the supply chain.

The Purchasing Department is responsible for verifying in advance the completeness and compliance of the submitted documentation and for periodically monitoring the updating of the certifications and declarations provided.

This oversight ensures the reliability and consistency of the qualification system adopted by

Unidata.

Disclosure Requirement G1-3 – Prevention and Detection of Active and Passive Corruption

Over the past few years, the Company has further strengthened its commitment to preventing unlawful conduct and unethical practices by enhancing its internal controls designed to safeguard corporate integrity. To this end, on December 14, 2023, the Board of Directors approved the Whistleblowing Policy, a formal procedure that governs the handling of reports and

ensures the protection of individuals who, acting responsibly, report irregular or potentially unlawful conduct.

The introduction of this procedure represents a fundamental step in the process of compliance with European Directive 1937/2019, transposed into Italian law by Legislative Decree 24/2023, which establishes the obligations and protective measures for whistleblowers. In line with this regulatory framework, the whistleblowing system adopted by the Company serves as an essential tool for promoting a work environment characterized by transparency, ethics, and full compliance with applicable laws and regulations.

In addition to preventing and detecting irregularities, the system aims to encourage active and informed participation by stakeholders. The ability to report misconduct is, in fact, a key tool for combating issues such as corruption, fraud, regulatory violations, and conduct that is unethical or inconsistent with company principles. To ensure an effective, secure, and compliant reporting process, the Company has implemented the procedure through the EQS Integrity Line digital platform, which guarantees high standards of confidentiality, protection of the reporter's identity, and traceability of reports. Through this dedicated channel, it is possible to report, among other things:

- instances of active or passive corruption;
- fraud and criminally relevant conduct;
- violations of laws or internal regulations;
- conduct contrary to human rights;
- violations of the Company's Code of Ethics;
- breaches of the Organization, Management, and Control Model pursuant to Legislative Decree 231/2001.

The implementation of the whistleblowing system helps strengthen the Group's governance structure, fostering an organizational environment based on transparency, fairness, and accountability. For the company, these elements are essential prerequisites for ensuring a credible, robust management model that is fully aligned with the principles of integrity and sustainability.

METRICS AND OBJECTIVES

Disclosure Requirement G1-4 – Confirmed cases of active or passive corruption

The Group operates in the domestic market in full compliance with Italian and European antitrust regulations, adopting conduct characterized by fairness, fair competition, and transparency toward all

stakeholders. The results of the annual monitoring and control processes confirm that, during 2025, no cases of non-compliance attributable to corrupt practices were identified.

Similarly, for the fiscal year under review, there were no convictions for legal violations, nor were any instances of active or passive corruption involving the Company or its representatives identified. This evidence attests to the effectiveness of the governance controls adopted by the Group and its ongoing commitment to ensuring a management model based on integrity, legality, and strict compliance with applicable regulations.

5. IMPACT REPORT

THE OBJECTIVES OF COMMON GOOD

The 2025 Impact Report serves as an essential tool through which the Group transparently and comprehensively reports on its commitment as a Benefit Corporation, highlighting the results achieved and outlining the development pathways toward an increasingly sustainable, responsible, and collective-wellbeing-oriented growth model.

The purpose of this section is to provide a comprehensive, rigorous, and measurable account of the company's progress over the past year, with particular reference to the objectives of common benefit set forth in the Articles of Association and in accordance with the provisions of Law No. 208/2015.

At the same time, the Report aims to outline a future vision, setting out the strategic priorities for 2026 and the actions that will contribute to generating a growing positive impact on all stakeholders: customers, employees, local communities, industrial partners, and the region as a whole.

In a constantly evolving economic and social context, Unidata reaffirms its role as an enabler of digital and sustainable development, working to expand access to digital services, promote innovation, reduce emissions, and enhance human capital. This Report is therefore intended not merely as a regulatory compliance requirement, but as concrete evidence of the company's commitment to integrating sustainability into its strategy, governance, and business model.

The following pages present a comprehensive summary of the objectives set for the 2025 fiscal year, accompanied by an analysis of the results achieved to date. In accordance with the provisions of Law No. 208/2015 regarding Benefit Corporations, the document outlines the targets set for the reporting year, the results achieved, and forecasts regarding future objectives.

Particular attention is given to the activities carried out during the past fiscal year and to the goals the Benefit Corporation intends to set for 2026, with the aim of outlining the strategic guidelines that will shape the company's path in the coming year. This forward-looking perspective helps to understand how the company interprets its role as a Benefit Corporation: not merely a set of responsibilities, but also an opportunity to generate shared and lasting value.

In line with the previous Impact Report, 63% of the set objectives were achieved in 2025, a result that highlights the company's ongoing commitment to adopting sustainable practices and pursuing a positive impact on the local community. This percentage also demonstrates the

organization's ability to monitor, measure, and adapt its strategies in response to emerging challenges and the opportunities offered by the market and society.

The company acknowledges, however, that certain areas require further development and analysis. For this reason, improvement plans and corrective actions have already been launched to achieve the objectives that have not yet been fully met and to consolidate those set for 2025, making them even more ambitious and achievable.

The path undertaken is therefore geared toward continuous growth and progressive improvement, aiming not only to achieve the set goals but also to generate an increasingly significant positive impact on all stakeholders, in accordance with the principles of sustainability, innovation, and social responsibility.

Unidata is committed to pursuing, as set forth in its Articles of Association, the following objectives for the common good:

1	To promote the right to connectivity for all as a lever for social inclusion by expanding access to connectivity and digital services throughout the region. To research, develop, and promote increasingly high-performance solutions as a means of improving people's lives and business productivity.
2	Fostering employee and collaborator satisfaction through training opportunities for personal and professional development and favorable conditions for flexible work arrangements.
3	Implement a gradual transition of its business and operational model toward a climate-neutral economy, in line with European climate neutrality goals and national ecological transition objectives, including by adopting policies for the responsible use of natural resources through the reduction of pollution and consumption.

THE PRIMARY OBJECTIVE OF THE COMMON GOOD

Unidata recognizes that equitable, secure, and universal access to the network is today an indispensable right, without which full, informed, and equal participation in contemporary society is not possible. Connectivity is not merely a technological tool: it is a fundamental social infrastructure that enables opportunities, reduces inequalities, and promotes inclusion.

The right to connectivity encompasses much more than mere access to digital resources. It is an essential element for improving people's quality of life, fostering active citizenship, and supporting the competitiveness of the productive sector.

Thanks to the internet, it is possible to access information, educational opportunities, digital public services, professional opportunities, and communication tools that connect individuals, communities, and regions. Being deprived of this right means finding oneself on the margins of social, economic, and cultural development.

Promoting access to connectivity as a lever for social inclusion therefore means acting with a view to social justice and shared progress.

Ensuring widespread, reliable, and high-quality digital infrastructure is a strategic investment that helps build stronger, more dynamic, and resilient communities capable of addressing the challenges of innovation and the digital transition.

With this in mind, Unidata is actively committed to expanding advanced connectivity services and promoting increasingly high-performance, accessible, and sustainable technological solutions. Through research, development, and innovation, the company aims to create the conditions for citizens, businesses, and institutions to thrive in an inclusive, competitive, and future-oriented environment. With this commitment, Unidata contributes to building a society where well-being and opportunities are truly within everyone's reach, generating value not only for individuals but for the entire community in the spirit of the common good.

The first objective of common benefit focuses on promoting the right to connectivity through the expansion of digital infrastructure, the affordability of services, sustainable digitization, and the adoption of innovative solutions for resource management. Throughout 2025, the company made significant progress, meeting or exceeding most of its set goals, while identifying some areas where efforts will need to be intensified in 2026.

FIRST COMMON GOOD OBJECTIVE

Common Good Objectives	FY2025 TARGET	Status
Connect gray and black areas with fiber	New connections in gray areas: 55,000	NO
Ensure market-price offerings (at competitive prices)	Ongoing promotions to encourage transition from copper-based technology to fiber-optic technology.	YES
Provision of cloud storage to facilitate dematerialization	Launch of a virtual server operating in a (UNISTACK).	YES
Monitoring of water networks to monitor water leaks	Continued monitoring of water networks using LORA and Uniorchestra technologies.	YES

In pursuing the primary goal of the common good, the Company continued to promote equitable access to connectivity through infrastructure development, affordable service offerings, the digitization of services, and the use of innovative technologies to support sustainability. Significant steps were taken in 2025, which helped reduce the digital divide and foster the adoption of advanced technological solutions.

The fiber-optic cabling of gray and black areas—a key element in ensuring access to ultra-fast connectivity—led to the creation of 53,220 new user interfaces (UIs) compared to the 55,000 planned. Although slightly below the target, the result represents a substantial contribution to the expansion of the national digital infrastructure and confirms Unidata's ability to operate in strategic areas, helping to reduce regional disparities and supporting local socio-economic development.

At the same time, the goal of ensuring competitively priced offerings, thereby encouraging the migration from copper to fiber technologies, was fully achieved. Throughout the year, targeted initiatives were introduced, including the elimination of activation fees for technology migrations, dedicated commercial agreements for CPE access, and the restructuring of GPON fiber pricing, all of which helped make the technology more accessible and affordable.

Another major milestone achieved in 2025 concerns the digitization of processes through the introduction of the UNISTACK virtual server, with new commercial offerings aimed at both the reseller channel and direct customers. This cloud computing solution reduces the use of physical materials and

increase operational efficiency, representing a cornerstone of the company's sustainable digitalization strategy.

Finally, Unidata's commitment to protecting natural resources has been underscored by the success of its water network monitoring activities using LoRa and Uniorchestra technologies. In 2025, in fact, IoT networks dedicated to water leak detection were expanded by 61% across the entire country, reinforcing the company's role in enabling smart solutions for the efficient management of water resources. This result underscores how the combination of advanced digital infrastructure and IoT technologies can contribute to environmental sustainability and the improvement of essential public services.

Overall, the results achieved in 2025 confirm the strength and consistency of Unidata's commitment to ensuring quality connectivity, innovative digital services, and sustainable technological solutions, actively contributing to collective well-being and regional development.

For 2026, the Company has set the following new objectives:

Goals for the Common Good	FY2026 TARGET
New commercial products	Commercial launch of a white-label product provided by Cynet for cybersecurity.
Expansion of water monitoring systems	Award of at least one additional public tender for the implementation of a smart metering system.
Cybersecurity	Establishment of a dedicated registry for tracking cybersecurity incidents and reports to the ACN, with the aim of systematically monitoring case trends and enabling, in future years, more effective management and a gradual reduction in associated KPIs associated with them.
IoT Collaborations for the Environment and Inclusion	Promote the right to connectivity through active collaboration with entities specializing in the study, monitoring, and research of IoT, with applications aimed at environmental protection and reducing the digital divide. The company aims to sponsor at least one event.

In 2026, Unidata plans to strengthen its commitment to technological innovation and digital security by setting a series of concrete goals focused on developing new services, upgrading infrastructure, and systematically monitoring cybersecurity.

The company plans, first and foremost, to launch a new white-label product supplied by Cynet and dedicated to cybersecurity, with the aim of expanding its product portfolio and providing customers with increasingly advanced solutions for protecting digital infrastructure. At the same time, the Company aims to win at least one additional public tender for the implementation of smart metering systems at a local utility, thereby continuing its path of developing and deploying smart water monitoring technologies.

Regarding cybersecurity, Unidata plans to establish a registry dedicated to tracking security incidents and reports to the ACN, a fundamental tool for consolidating a structured approach to monitoring cyber events. The registry will enable the analysis of incident trends, identify areas for improvement, and facilitate, over time, a gradual reduction in KPIs related to cybersecurity risks.

Overall, these objectives confirm the company's commitment to a growth model based on technological innovation, the development of high-value-added services, and increasingly advanced digital security measures, for the benefit of the local community, customers, and society at large.

The company intends to promote the right to connectivity through active collaboration with entities specializing in the study, monitoring, and research of the IoT, fostering the development of solutions capable of generating environmental benefits and contributing to the reduction of the digital divide. During 2026, the Group plans to sponsor at least one event dedicated to these topics, with the aim of spreading knowledge and stimulating discussion on digital innovation and sustainability.

THE SECOND OBJECTIVE OF COMMON BENEFIT

Unidata recognizes the central role of people in its development model and is actively committed to promoting a corporate culture based on the principles of sustainability, equity, and inclusion. The company views the well-being of its employees and collaborators as an essential element for creating shared value and achieving strategic objectives, believing that the individual and professional growth of each person is a key factor in the organization's overall progress.

The goal is to ensure a positive, safe, and stimulating work environment for everyone at Unidata, one that offers opportunities for professional, social, and environmental development. Through dedicated initiatives, training programs, welfare measures, and growth pathways, the company fosters a work environment that values skills, supports career advancement, and encourages active participation in projects that have a significant impact on the community.

The promotion of diversity and respect for differences are key elements of the company's vision: The company is committed to fostering an inclusive environment that encourages listening, dialogue, and the integration of different perspectives, ensuring equal opportunities for all. This approach not only contributes to individual well-being but also strengthens the organization's ability to innovate, adapt, and generate positive impacts on a collective level.

Throughout 2025, Unidata focused its efforts on implementing the objectives outlined in the previous Impact Report, steadfastly carrying out all commitments made. The actions taken further strengthened the foundations for a human resources management model oriented toward sustainability, shared growth, and social responsibility, confirming the importance of people as the primary driver of corporate development.

Unidata's second objective of common benefit places people, their well-being, and their professional growth at the center, promoting a fair, inclusive, and skills-development-oriented work environment.

Throughout 2025, the company pursued this objective through various initiatives, some of which were fully implemented, while others were postponed to 2026 due to organizational factors that affected their implementation. Overall, the actions taken confirm the company's commitment to building a modern, responsible human resources management model aligned with international standards.

SECOND OBJECTIVE OF COMMON BENEFIT		
Common Good Objective	**FY2025 TARGET**	**Status**
Ensure training aligned with individual needs	Assessment of the Milan and Bari locations, to align with what was done in Rome during 2023.	NO
Training for executives and managers focused on soft skills	Training provided to 100% of C-level executives.	YES
Measuring the corporate climate through surveys	Development of an action plan based on the results achieved and annual monitoring of the workplace environment.	NO
Measuring the corporate climate through surveys	Conducting the 2025 Mobility Survey to update the PSCL annually.	YES
Ensuring appropriate and fair Incentive policies	Extend MBOs and/or stock grants to a wider	YES
Gender Equality Certification	Assessment to obtain Gender Equality Certification	YES

Throughout 2025, Unidata continued its commitment to developing internal skills, with a particular focus on training planning and strengthening professional development pathways. The initial goal for the year was to conduct a training needs assessment at the Milan and Bari offices, building on the analysis carried out at the Rome office in 2023. However, due to significant reorganizations and changes in leadership roles at the Milan office, the initiative was postponed to 2026 to ensure an accurate assessment fully aligned with the final organizational structure.

At the same time, in 2025, a training program was implemented for 100% of C-level executives, with a specific focus on enhancing soft skills, considered essential for modern, inclusive leadership capable of fostering dialogue and effective team management.

A particularly significant milestone achieved in 2025 concerns Gender Equality Certification: Unidata successfully completed the assessment and obtained UNI/PdR 125:2022 certification,

while adopting a Gender Equality Policy that formalizes principles, responsibilities, and commitments in support of equity and equal opportunities, and appointing a Gender Equality Steering Committee.

As part of its employee engagement initiatives, in November 2025 Unidata also conducted the Mobility Survey, aimed at the annual update of the Home-to-Work Commuting Plan (PSCL). The survey made it possible to monitor employees' commuting habits and identify potential measures to encourage more sustainable choices.

In terms of contractual policies and incentive systems, Unidata achieved its 2025 goal of expanding the application of MBO and Stock Grant mechanisms to a broader range of employees. In pursuit of common-benefit goals focused on professional growth, internal equity, and organizational well-being, Unidata has defined a series of objectives for 2026 aimed at strengthening training, participation, and the quality of its internal policies:

Common Good Objectives	TARGET FY2026
Ensure training aligned with individual needs	Conducting a potential needs assessment for all Unidata locations (Milan, Bari, and Rome) and administering it to 70% of the workforce.
Training for executives and managers	Training for top management on compliance and awareness of the NIS2 Directive and cybersecurity for 100% of C-level executives, with monitoring via attendance records.
Ensuring appropriate and fair contractual and incentive policies	Definition and approval of a new mechanism regarding the allocation of company shares to recipients in the long-term plan (stock grant), allowing the "Sell to cover" option and an increase in the number of beneficiaries covered by the new system.
Training for executives and managers focused on soft skills	Introduction of individual coaching programs for at least 80% of C-level executives. The duration of the sessions for each manager involved must last for at least 3 months.
Survey on performance objectives social	Survey to consult employees on social performance objectives and verification of the 80% participation rate.
Corporate mobility	Monitoring corporate mobility through surveys to evaluate solutions for sustainable mobility.

Ensuring adequate and fair contractual and incentive policies	Establishment of a digital system for performance evaluation and MBO to ensure the process is reliable and based on criteria objective and verifiable by everyone.
Staff Training	Enhance staff competencies through a comprehensive training program that includes technical courses (networking and security, Fortinet, MPLS, cybersecurity), digital courses (Copilot for Dynamics CRM), managerial courses (leadership), and cross-functional courses (soft skills), as well as specialized training for the Tender Office, to support professional growth and internal innovation.

First, the company plans to conduct a potential needs assessment for all locations (Milan, Bari, and Rome), with an expected participation rate of at least 70% of the workforce. This initiative will enable the development of personalized training programs fully aligned with the evolution of roles. At the same time, a training program will be launched for executives and managers, covering 100% of C-level personnel, with a particular focus on the NIS2 Directive and cybersecurity issues, monitored via an attendance log.

With a view to ensuring fairness and rewarding merit, Unidata also intends to update the mechanism for allocating treasury shares under the long-term plan (Stock Grant), introducing a *sell-to-cover* option and expanding the pool of beneficiaries. To support managerial development, individual coaching programs will also be launched for at least 80% of C-level executives, with a minimum duration of three months, aimed at strengthening leadership skills and soft skills.

In 2026, the company will launch an internal survey on social performance objectives, with a participation target of 80%, in line with the implementation of a Social Management System compliant with PAS 24000:2022 and PdR 125 standards. This initiative will be accompanied by the establishment of an internal Social Responsibility Committee, tasked with promoting and monitoring practices aimed at protecting human rights, creating fair working conditions, and fostering ethical behavior throughout the value chain. The company also plans to conduct a survey on corporate mobility to evaluate solutions focused on the sustainability of commuting.

With regard to organizational processes, Unidata plans to implement a digitalized system for performance evaluation and MBO process management, with the aim of making evaluations more transparent, objective, and verifiable.

In line with its objectives of mutual benefit focused on developing internal skills, the company also plans to significantly expand its technical, digital, and managerial training program. Key initiatives include courses dedicated to networking and cybersecurity (Network Security – 40 hours; Security Operations – 40 hours; MPLS – 24 hours; Fortinet – 24h + 6h; Cybersecurity – 48 hours), advanced digital training on the use of Copilot for Dynamics CRM for the entire sales department, cross-functional modules dedicated to leadership (at least 30 hours) and soft skills (at least 30 hours), as well as a specific course of at least 80 hours for the role of Tender Office Specialist. These initiatives aim to consolidate technical skills, foster internal innovation, and support widespread and inclusive professional growth.

THE THIRD OBJECTIVE OF COMMON BENEFIT

In pursuit of its commitment to environmental sustainability, Unidata has chosen to embark on a path of gradual transformation of its business model and operations, steering them toward an economy with zero emissions of greenhouse gases. This strategic choice is based on the understanding that the ecological transition represents not only a duty toward the environment and future generations, but also a key factor in competitiveness and innovation.

The company adopts policies aimed at the responsible and efficient use of natural resources, with the goal of reducing environmental impact at every stage of the operational cycle: from infrastructure design to maintenance activities, from energy management to the implementation of cleaner technologies. Through advanced solutions and sustainable practices, Unidata aims to reduce emissions, lower consumption, and limit the use of high-impact materials and energy sources, contributing to a greener, more resilient, and more inclusive future.

In this context, fiber optics represent one of the most sustainable and high-performance technologies for data transmission. In fact, all-fiber networks have a significantly lower environmental impact than traditional copper-based infrastructure. In addition to improving energy efficiency, fiber optics consume less energy during operation and do not draw power when not in use, thereby helping to reduce overall energy consumption. Another advantage of fiber lies in its high durability and reliability: FTTH (Fiber to the Home) networks require less maintenance than older systems, thereby reducing the need for the movement of vehicles, materials, and technical personnel. This decrease in on-site operational activities contributes to a significant reduction in CO_2 emissions related to transportation and field operations.

Unidata's commitment to expanding fiber-optic networks and adopting green technologies aligns perfectly with the company's emissions reduction strategy and with the climate neutrality goals established at the European and national levels. Operating in accordance with these principles means making a tangible contribution to mitigating climate change, while simultaneously supporting technological innovation and the sustainable digitalization of the country.

In pursuing the third objective of common benefit, Unidata has continued to focus its efforts on reducing environmental impact, improving energy efficiency, and promoting

sustainable practices in line with the principles of the ecological transition. In 2025, significant results were achieved in various areas, accompanied by further initiatives planned for 2026 with the aim of consolidating and expanding the company's environmental commitment.

THIRD OBJECTIVE OF COMMON GOOD		
Objective of Objective	**FY2025 TARGET**	**Status**
Annual monitoring of consumption and per-capita emissions	Replacement of 10% of company cars taking into account the vehicle fleets in Rome, Milan, and Bari.	YES
Annual monitoring of consumption and per capita emissions	10% reduction in per-capita emissions, taking into account the vehicle fleets in Milan, Rome, and Bari	NO
Annual monitoring of per-capita consumption and emissions	Submission of the PSCL to the relevant municipal authorities in Rome, Milan, and Bari, to the ICIGEST-Commercity Consortium, and to private operators in the alternative mobility sector, with the aim of exploring potential agreements and partnerships to incentivize the use of more sustainable and efficient.	YES
Energy Consumption Reduction Targets	Implementation of a measurement system for energy consumption at the Milan Data Center.	NO
Energy consumption reduction targets	Maintaining at least 97% renewable energy across all locations	YES
Energy consumption reduction targets	Installation of solar panels at the offices in Milan.	NO
Reduction of pollution	Through the implementation of the CRM, a process of gradual digitization of contracts, which will lead to a reduction in paper use.	YES
Reduction of pollution	25% reduction in printing at office locations	NO
Updates to the supplier portal	Upgrade of the supplier portal as a tool for selection and analysis from an ESG and compliance perspective	YES

Regarding the monitoring of per-capita consumption and emissions, the goal of replacing 10% of company cars in the vehicle fleets of the Rome, Milan, and Bari offices was fully achieved and exceeded: in fact, 29 company cars were replaced during the year, thereby contributing to the renewal of the vehicle fleet and the gradual transition toward more sustainable mobility solutions.

This initiative also led to a reduction in direct emissions: compared to 2024, 10 diesel vehicles and 1 LPG vehicle were removed from the fleet, and 21 plug-in hybrid vehicles were introduced, marking a concrete step toward reducing the environmental footprint associated with internal mobility.

Also in the context of sustainable mobility, in 2025 the Home-to-Work Travel Plan (PSCL) was submitted to the relevant municipalities and local authorities, including ICIGEST and the Councilor of the Rome City District where the headquarters is located, with the aim of exploring partnerships and agreements that encourage the use of more efficient transportation solutions with a reduced environmental impact. This initiative represents a crucial step toward fostering synergies with public and private operators and promoting more informed mobility choices among staff.

On the energy efficiency front, Unidata has reaffirmed its commitment to maintaining a high level of renewable energy use: in fact, by 2025, the company has guaranteed that at least 97% of the energy supplied to all its locations will come from renewable sources.

Regarding the installation of solar panels at the Milan office, the project could not be carried out because technical assessments revealed that installation was not feasible; consequently, no specific target has been set for this initiative for 2026.

As for pollution reduction, the process of digitizing contracts continued successfully in 2025 thanks to the implementation of the company's CRM system, thereby contributing to reduced paper use and the gradual transition to paperless documentation.

For 2025, the goal was to consolidate the target of reducing the number of printouts at company locations by 25%, with the aim of promoting a more responsible use of resources and strengthening an internal culture focused on sustainability. Although the target was not fully met, a 16% reduction was nonetheless achieved, a result that represents a significant step in the path of continuous improvement and demonstrates the company's commitment to limiting the environmental impact of its activities.

Finally, during 2025, the supplier portal was updated and can now also be used as a tool for ESG and compliance analysis, representing a further step toward responsible supply chain management.

Common Good Objectives	TARGET FY2026
Green Data Center	Design of a Green Data Center, with the aim of developing an energy-efficient infrastructure designed to reduce environmental impact.
Improvement of the company vehicle fleet	Improvement of the company fleet to include at least 40% low-emission vehicles (hybrids (HEV/PHEV), plug-in hybrids, electric vehicles (BEV), or hydrogen-powered vehicles, with CO_2 emissions below 95 g/km according to Euro 6 or higher.
Reduction in printing and paper use	10% reduction in corporate printing by removing printers for direct employee use and capping the maximum number of monthly prints for those who will retain direct access to direct access to a printer (e.g., CEO, Secretary of the Board of Directors, etc.)
Integration of the supplier portal with an ESG assessment questionnaire	During the fiscal year, at least 50% of suppliers already registered on the portal must complete the questionnaire. KPIs for future monitoring in terms of consumption, emissions, and other ESG factors.
Promoting corporate social responsibility Corporate	Obtaining PAS2400:2022 certification and establishing an Internal Committee for Social Responsibility.
Supporting the ecological transition through social initiatives	Supporting the ecological transition through awareness-raising and dialogue initiatives on decarbonization, responsible use of resources, and environmental innovation, promoting the dissemination of knowledge and best practices throughout its value chain. The company aims to to sponsor at least two events.

In 2026, Unidata intends to significantly strengthen its commitment to environmental sustainability and corporate social responsibility by defining concrete and measurable objectives that address strategic aspects of the organization.

The company will begin designing a Green Data Center, with the goal of creating an energy-efficient infrastructure characterized by a reduced environmental impact and in line with the most advanced sustainability standards in the ICT sector. At the same time, it will continue to improve its vehicle fleet, increasing the share of low-emission vehicles to at least 40% of the fleet, including hybrid, electric, or hydrogen-powered vehicles that meet Euro 6 standards or higher.

In line with the actions taken in recent years, the Company is also committed to reducing corporate printing by 10% by removing individual printers and introducing monthly limits for those employees who will continue to have access to dedicated devices. This measure contributes to the gradual digitization of internal processes and a reduction in paper consumption.

With regard to the supply chain, Unidata aims to integrate an ESG questionnaire into the supplier portal, which must be completed by at least 50% of already registered suppliers. The information collected will be used to define environmental and social KPIs (consumption, emissions, responsible behavior) and to adopt a scoring system for assessing compliance with ESG requirements and company policies.

As part of its efforts to strengthen corporate social responsibility, the Company also plans to obtain PAS 24000:2022 certification and establish an Internal Social Responsibility Committee, which will be tasked with ensuring respect for human rights, promoting fair working conditions, and fostering ethical standards across all business activities.

Overall, these objectives confirm a structured and progressive approach to sustainability, based on strategic investments, technological innovation, and a growing focus on environmental and social responsibility throughout the entire value chain.

During 2026, the company plans to sponsor at least two environmentally themed events, with the aim of actively contributing to the promotion of a culture focused on sustainability and the ecological transition.

IMPACT ASSESSMENT

As a Benefit Corporation, Unidata is committed to assessing, in a structured, transparent, and ongoing manner, the impact it has on people, communities, and the environment, by adopting an international standard capable of measuring its overall performance against its public benefit objectives. Law

No. 208/2015, which governs Benefit Corporations, requires that this assessment be conducted using an external standard, though it does not mandate a specific one. The law does, however, identify certain fundamental requirements that the chosen measurement tool must meet.

The adopted standard must be:

- Comprehensive and detailed, capable of thoroughly assessing the company's impact on people, communities, local areas, the environment, and, more generally, on the stakeholders involved.

- Independent, meaning developed by an entity that is autonomous from the company conducting the self-assessment.

- Credible, based on a scientific approach and recognized expertise.

- Transparent, with publicly available criteria, clear governance, explicit weighting of results, and verifiable update mechanisms.

In accordance with these requirements, Unidata has chosen to adopt the B Impact Assessment (BIA), an international standard widely used by companies pursuing positive impact goals and by B Corp-certified companies. The BIA is a rigorous, recognized, and constantly updated tool that allows for an objective analysis of the company's key ESG dimensions: the business model, the quality of relationships with employees and stakeholders, governance, management of environmental impacts, and the economic and social contribution to the local community.

Created in 2007 by B Lab, a nonprofit organization that promotes B Corporation certification, the BIA assesses a company's ability to generate value for the community through an integrated and internationally comparable approach. The tool assigns a score ranging from 0 to 200 points and distinguishes companies that adopt best practices from those that achieve levels of excellence. Companies that score at least 80 points can begin the certification process to become a B Corp, demonstrating their commitment to high standards of responsibility, transparency, and sustainability.

By using the BIA, Unidata is able to continuously monitor and improve its sustainability performance, assessing not only economic impacts but also social and environmental ones,

in line with its statutory commitments and the expectations of its stakeholders. The adopted standard also ensures a clear, verifiable reporting process aligned with legal requirements, helping to promote a corporate culture focused on the common good and continuous improvement.

UNIDATA'S PERFORMANCE

In 2025, Unidata participated in the B Impact Assessment (BIA), completing over two hundred questions required by the standard to evaluate the company's overall impact in the social, environmental, and governance areas. Updating the responses and conducting an in-depth analysis of company practices resulted in a score of 104 points. This improvement reflects the company's commitment to strengthening its sustainability policies, with a particular focus on human resources management, organizational well-being, and the quality of the work environment. The result achieved in 2025 would qualify the company for the B Corp certification process; it aligns with the average of Italian companies already certified, which are characterized by a strong focus on long-term social and environmental goals. The questions in the B Impact Assessment (BIA) are organized into six main areas, each dedicated to analyzing a specific aspect of the company's social and environmental impact.

This framework enables a comprehensive, multidimensional assessment of a company's ability to create value not only for shareholders, but also for employees, customers, the communities in which it operates, and the environment. Each area is based on measurable indicators and practices defined by B Lab and contributes to the overall score. A higher score reflects a greater commitment to sustainability, social responsibility, and the integration of common good principles into business activities.

The results obtained in the 2025 Assessment for each evaluation area are summarized below:

I.   **Governance:** The *Governance* category assesses the quality of decision-making processes, the company's transparency, and the level of accountability toward stakeholders, with a particular focus on ethics, the company's mission, and the management of sustainability practices. In 2025, Unidata scored 21.2 points. This improvement stems from the active involvement of the Board of Directors and

stakeholders in the processes of defining and reviewing ESG issues, the transparency ensured toward employees and stakeholders, and the adoption of tools such as the Code of Ethics and the Non-Financial Statement.

II. **Workers:** The *Workers* section analyzes the company's impact on its employees: working conditions, welfare, training, inclusion policies, fair compensation, benefits, and employee involvement in governance. This area shows the most significant improvement. The score rose from 29.0 to 29.8, thanks to the strengthening of initiatives aimed at professional development and

employee well-being. Key actions include:

– expansion of training programs and refresher courses;

– providing productivity-based bonuses to nearly the entire workforce;

– greater focus on policies promoting inclusivity and employee development.

III. **Community** The *Community* section assesses the company's contribution to the economic and social development of local communities, initiatives targeting disadvantaged groups, responsible procurement policies, diversity, and participation in community life.

In 2025, Unidata achieved a score of 15.7, in line with the previous year. This result reflects the company's commitment to generating value for the community, with a focus on gender equality, intergenerational diversity, and the promotion of initiatives aimed at the local community.

IV. **Environment** This area analyzes the company's impact on the natural environment, with reference to resource management, waste reduction, CO_2 emissions, energy efficiency, and best practices

throughout the entire supply of life of services. The main initiatives that contributed to this result include:

– increased use of remote work;

– energy procurement almost entirely covered by renewable sources or self-generated via photovoltaic systems;

– accelerating the transition from copper networks to fiber-optic networks, which are more efficient and sustainable.

V.   Customers

The *Customers* section assesses the impact of products and services on the communities served, the quality and transparency of business practices, consumer protection, accessibility, satisfaction and the security of services. Unidata scored a total of 30.6 points. The score reflects the company's role in reducing the digital divide nationwide, ensuring high service coverage, and maintaining certified quality standards.

ECOVADIS SUSTAINABILITY ASSESSMENT

EcoVadis is one of the leading international platforms for assessing corporate sustainability performance and is currently one of the most widely used global benchmarks for analyzing the ESG maturity of organizations and their supply chains.

The EcoVadis methodology evaluates companies' policies, actions, and results based on international standards and benchmarks, including the ESRS (European Sustainability Reporting Standards), the United Nations Global Compact, and ISO 26000, as well as key best practices in corporate social responsibility.

The assessment is structured around four key thematic areas: Environment, Labor Practices and Human Rights, Ethics, and Sustainable Procurement, enabling companies to measure the extent to which they have integrated ESG principles into their business processes and to identify opportunities for improvement.

In December 2025, the company received an EcoVadis scorecard with an overall score of 54/100, placing it in the 41st percentile of companies assessed by the platform. In recognition of its commitment to strengthening its sustainability policies and practices, the company was also awarded the EcoVadis Commitment Badge, which identifies organizations that have embarked on a structured path to integrate ESG principles into corporate governance and business processes.

An analysis of individual areas reveals positive results and a growing level of maturity across various aspects of corporate sustainability: Environment (58/100), Labor Practices and Human Rights (54/100), Ethics (50/100), and Sustainable Procurement (48/100). These results reflect the initiatives undertaken in recent years to strengthen corporate policies regarding social responsibility, worker protection, integrity, and responsible supply chain management.

The EcoVadis scorecard also provided specific recommendations for improving ESG performance. The company has implemented these recommendations through an improvement and remediation action plan aimed at further strengthening its sustainability management and monitoring systems. Specifically, the planned actions involve consolidating ESG policies and procedures, enhancing the measurement and reporting of sustainability performance, and integrating environmental, social, and ethical criteria into supplier selection and management processes.

Participation in the EcoVadis assessment process serves as a tool for continuous improvement for the company, enabling it to monitor its ESG maturity over time and enhance transparency in

stakeholder engagement, helping to integrate sustainability principles more systematically into our strategy and operations.

EcoVadis – 2025 ESG Assessment Results

TABLE 28: SCORES BY THEMATIC AREA

Assessment area	Score
Environment	58 / 100
Labor Practices and Human Rights	54 / 100
Ethics	50 / 100
Sustainable procurement	48 / 100

Next steps for improvement:

- Strengthening ESG policies and procedures
- Improving sustainability monitoring and reporting systems
- Integration of ESG criteria into supply chain management
- Strengthening of ethical and governance policies