

UNIDATA, Inc.



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**INFORMATION DOCUMENT**

(prepared pursuant to Article *114-bis* of Legislative Decree No. 58 of February 24, 1998 ("TUF") and Article *84-bis* of the regulation adopted by Consob by Resolution No. 11971 of May 14, 1999, as amended and supplemented ("Issuers' Regulation"))

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**Long-Term Share-Based Incentive Plan of  
Unidata S.p.A.**

Rome, March 31, 2026

## INTRODUCTION

This prospectus (the “**Prospectus**”) has been prepared in accordance with Article *114-bis* of Legislative Decree No. 58 of February 24, 1998, as subsequently amended and supplemented (the “TUF”) and Article *84-bis* of the Regulation adopted by CONSOB by Resolution No. 11971 of May 14, 1999, as subsequently amended and supplemented (the “**Issuers’ Regulation**”), and is consistent, including in the numbering of the relevant paragraphs, with the guidelines contained in Schedule 7 of Annex 3A to the Issuers’ Regulations.

The purpose of this Information Document is to provide shareholders and the market with information on the key elements of the long-term equity incentive plan (the “Plan”) of Unidata S.p.A. (“Unidata” or the “Company”) reserved for Beneficiaries (as defined below), who are individuals playing a key role in achieving the Group’s objectives (as defined below).

The Plan has been prepared in view of Unidata’s Shareholders’ Meeting scheduled, in a single call, for May 11, 2026, to resolve, in ordinary session, *inter alia*, on the Plan.

On March 31, 2026, the Board of Directors unanimously approved, upon the recommendation and with the favorable opinion of the Nominating and Compensation Committee, the proposal to submit to the Company’s Ordinary Shareholders’ Meeting the adoption, pursuant to Article *114-bis* of the Consolidated Law on Finance, of the Plan on the terms and conditions described in this Information Document.

As of the date of this Information Document, the proposal to adopt the Plan has not yet been approved by Unidata’s Shareholders’ Meeting. It should therefore be noted that:

- i) this Information Document is prepared exclusively on the basis of the content of the proposal to adopt the Plan approved by the Company’s Board of Directors on March 31, 2026;
- ii) Any reference to the Plan contained in this Information Document shall be understood to refer to the proposal to adopt the Plan.

It should be noted that the Plan is to be considered “of particular significance” pursuant to Article *114-bis*, paragraph 3, of the Consolidated Law on Finance (TUF) and Article *84-bis*, paragraph 2, of the Issuers’ Regulations, as it is directed, among others, at members of the board of directors and executives with strategic responsibilities of the Company.

The information required by Schedule No. 7 of Annex 3A to the Issuers’ Regulations that is not included in this Information Document will be provided, when available upon implementation of the Plan, in accordance with the procedures set forth in Article *84-bis*, paragraph 5, subparagraph (a), of the Issuers’ Regulations.

This Information Document is available to the public at the Company’s registered office in Rome, at Viale A.G. Eiffel No. 100, as well as on the Company’s website at [www.unidata.it](http://www.unidata.it) (under the “Governance – Shareholders’ Meeting” section).

The Information Memorandum has also been submitted to Consob and Borsa Italiana S.p.A. in accordance with the procedures set forth in the Issuers’ Regulations.

## DEFINITIONS

As required by Schedule No. 7 of Annex 3A to the Issuers' Regulations, the following is a list of definitions intended to clarify the meaning of terms not commonly used in this Information Document:

<b>Executive Directors</b>	The Group's executive directors.
<b>Allocation</b>	Refers to the actual allocation of the Shares to each Beneficiary, in accordance with the terms and upon the occurrence of the conditions set forth in the Regulations.
<b>Grant</b>	Refers to the Board of Directors' allocation of Rights to each Beneficiary, after consulting with the Nominating, Compensation, and Sustainability Committee.
<b>Shares</b>	Refers to the Company's ordinary shares, without par value, admitted to trading on Euronext Milan, Euronext STAR Milan segment.
<b>Allotted Shares</b>	Refers to the number of Unidata shares allocated free of charge to each Beneficiary at the end of each Plan Cycle following the exercise of the Rights, based on the performance levels actually achieved during the Plan, in accordance with the terms and conditions set forth in the Regulations.
<b>Bad Leaver</b>	<p>Refers to all cases of termination of the Employment Relationship other than those classified as Good Leaver, including, by way of example and without limitation, the following events:</p> <ul style="list-style-type: none"><li>• dismissal for just cause of the Beneficiary from the position of Director and/or from the assignment and/or from the powers delegated to the Beneficiary;</li><li>• dismissal for just cause pursuant to Article 2119 of the Italian Civil Code or for justified subjective grounds;</li><li>• failure to renew the Beneficiary's position and/or the powers granted to them for just cause;</li><li>• resignation from employment without just cause pursuant to Article 2119 of the Italian Civil Code;</li></ul> <p>voluntary resignation, not for just cause, from the position and/or powers granted to the Beneficiary.</p>
<b>Beneficiaries</b>	Indicates the recipients of the Rights, who will be identified by name, even on multiple occasions, and, in any case, by May 31 of the first fiscal year of each Plan Cycle (i.e., by May 31, 2026, for the 1st Cycle; by May 31, 2027, in relation to the 2nd Cycle; and by May 31, 2028, in relation to the 3rd Cycle) by the Board of Directors, upon the proposal of the Chief Executive Officer and after consulting the Nomination, Remuneration and Sustainability Committee, among the Executive Directors, the Executives with Strategic Responsibilities, and/or other key personnel of the Company and/or of Unidata's subsidiaries and/or of the subsidiaries, who hold roles deemed strategically relevant to the business of the Company and/or the Unidata Group.

<b>Change of Control</b>	<p>Means: (a) the direct or indirect acquisition by one or more third parties acquiring control of the Company pursuant to Article 93 of the Consolidated Law on Finance; (b) the direct or indirect acquisition by one or more third parties of a number of shares or a stake in a Subsidiary to which the Beneficiary's Relationship relates, provided that such entity is not the Company, totaling more than 50% (fifty percent) of the relevant share capital, unless the Company continues to retain control thereof pursuant to Article 2359 of the Italian Civil Code and/or (c) the definitive transfer, for any reason, to one or more third parties of the business or business unit to which the Beneficiary's Relationship pertains.</p> <p>It is understood that the Changes of Control identified in subparagraphs (b) and (c) above apply only to Beneficiaries who have an existing Relationship with the Subsidiary, the business, or the business unit subject to the Change of Control.</p>
<b>Plan Cycle or Cycle</b>	Refers to each measurement period at the end of which the Company will proceed with the grant of Shares, subject to verification of the extent to which the Objectives (as defined below) have been achieved, in accordance with the terms and conditions set forth in the Regulations.
<b>Italian Civil Code</b>	Refers to the Italian Civil Code, approved by Royal Decree No. 262 of March 16, 1942, as amended and supplemented.
<b>Code or Corporate Governance Code</b>	Refers to the Corporate Governance Code for listed companies adopted by the Corporate Governance Committee of Borsa Italiana in January 2020, as amended and supplemented.
<b>Nominating Committee Compensation and Sustainability</b>	Refers to the Company's Nomination, Compensation, and Sustainability Committee established within the Board of Directors.
<b>Board of Directors</b>	Refers to the Company's Board of Directors.
<b>Subsidiaries</b>	Refers, without distinction, to each of the companies from time to time directly or indirectly controlled, pursuant to Article 2359 of the Civil Code, by the Company, with which a Relationship with one or more Beneficiaries is in effect.
<b>Date of Approval</b>	Refers to the date of approval of the Plan by the Board of .
<b>Date of Allocation</b>	Indicates the date of the Board of Directors' resolution, adopted by June 30, 2026, regarding the Allocation (or any other date, during the term of the Plan, on which the Allocation is approved).
<b>Verification Date</b>	<p>Means each of the following dates:</p> <ul style="list-style-type: none"> <li>• with respect to the Annual Target and the Annual ESG Target, the date of approval by the Board of Directors of the consolidated financial statements for the fiscal years ended December 31, 2026, December 31, 2027, and December December 2028;</li> </ul>

	<ul style="list-style-type: none"> <li>with reference to the Three-Year Target, the date of approval by the Board of Directors of the consolidated financial statements for the fiscal year ended December 31, 2028.</li> </ul>
<b>Executives with Strategic Responsibilities</b>	Refers to individuals who have the power and responsibility, directly or indirectly, for the planning, management, and control of the company's activities, including the company's (executive) directors.
<b>Rights</b>	A maximum of 400,000 conditional rights, granted free of charge and non-transferable <i>inter vivos</i> , to be assigned free of charge to the Beneficiaries on the Grant Date, entitling them to the free-of-charge assignment of the Maximum Number of Shares, subject to the <i>performance</i> and <i>retention</i> conditions defined in the Regulations.
<b>Good Leaver</b>	<p>Refers to the following scenarios of termination of the Relationship:</p> <ul style="list-style-type: none"> <li>removal from the office of Director prior to the expiration of the term without just cause;</li> <li>dissolution of the Company's Board of Directors not followed by renewal, unless there is just cause;</li> <li>with particular reference to Strategic Executives, dismissal without just cause pursuant to Article 2119 of the Civil Code or in the absence of a justified subjective reason;</li> <li>death or permanent disability of the Beneficiary, supported by a relevant medical certificate;</li> <li>Resignation of the Beneficiary from the employment relationship for just cause pursuant to Article 2119 of the Italian Civil Code, or resignation from the position of Director of the Beneficiary for just cause.</li> </ul>
<b>Unidata Group or Group</b>	Refers, collectively, to Unidata and its Subsidiaries.
<b>Holding Period</b>	Refers to the period of 24 (twenty-four) months following each Assignment.
<b>Share Assignment Letter</b>	Letter in which the Company notifies the Beneficiary of the number of Shares that will be transferred to the securities account held in the Beneficiary's name upon the vesting of the Rights (remaining after the completion of any <i>sell-to-cover</i> procedure).
<b>Letter of Allocation of Rights</b>	Refers to the letter that the Company will send to each Beneficiary to notify them of the grant of the Rights, to which the Regulations will be attached as an integral part, and whose signature and return to the Company by the Beneficiaries shall constitute, for all intents and purposes, their full and unconditional acceptance of the Plan.
<b>Base Number of Shares</b>	Indicates, with reference to each Beneficiary, the number of Shares that can be obtained upon achieving 100% (one hundred percent) of the Performance Targets under the terms and conditions set forth in the Regulations.

<b>Maximum Number of Shares Beneficiaries</b>	Indicates the maximum total number of Shares attributable to the following the exercise of the Rights, under the terms and conditions set forth in the Regulations, equal to 400,000 Shares, representing a total of approximately 1.29% (one point twenty-nine percent) of Unidata's share capital.
<b>Objectives</b>	Indicates the performance targets as identified in paragraph 2.3 of this Information Document.
<b>Performance Threshold</b>	Indicates the minimum performance threshold set for each Target.
<b>Performance Target</b>	Indicates the achievement of <i>the performance target</i> set for each Objective.
<b>Exercise Period</b>	Indicates the period of time between the first business day following upon the resolution of the Board of Directors confirming whether the Objectives have been met as of each Review Date and on the 30th business day following such resolution, except for days on which the exercise of the Rights is not permitted under applicable law.
<b>Sell-to-cover procedure</b>	the sale on the market of a portion of the assigned Shares in order to offset the tax liabilities arising in relation to the total number of Shares allocated.
<b>Relationship</b>	Indicates the existing employment and/or management relationship between the individual Beneficiary and Unidata or one of its Subsidiaries
<b>Exercise Ratio shall confer</b>	Refers to the following relationship: each Right granted to the Beneficiaries the right to receive, free of charge, under the conditions set forth in the Regulations and at the end of the <i>Vesting Period</i> , 1 (one) Share.
<b>Company or Unidata</b>	Refers to Unidata S.p.A., with registered office in Rome, Viale G. Eiffel, No. 100, tax ID and Rome Business Registry number 06187081002.
<b>TUF</b>	Refers to Legislative Decree No. 58 of February 24, 1998, as amended and supplemented.
<b>Vesting Period</b>	Refers to the vesting period for the granted Rights, equal to: <ul style="list-style-type: none"> <li>• 1 (one) year with respect to the achievement of each Annual Objective and each Annual ESG Objective;</li> <li>• 3 (three) years in relation the achievement of achieving the Three-Year Objective</li> </ul>

## **1. THE TARGET AUDIENCE OF THE PLAN**

### **1.1 List of the Plan's Beneficiaries**

The Plan does not identify the beneficiaries by name.

The Plan is reserved for the recipients of the Rights, who will be identified by name, even on multiple occasions, and in any case by May 31 of the first fiscal year of each Plan Cycle (i.e., by May 31, 2026, for the 1st Cycle; by May 31, 2027, with respect to the 2nd Cycle; and by May 31, 2028, with respect to the 3rd Cycle), by the Board of Directors, upon the proposal of the Chairman of the Board of Directors and after consulting the Nomination, Remuneration and Sustainability Committee, among the Executive Directors, the Executives with Strategic Responsibilities, and/or other key personnel of the Company and/or of Unidata's subsidiaries and/or of the subsidiaries, who hold roles deemed strategically relevant to the business of the Company and/or the Unidata Group.

### **1.2 Categories of employees or contractors of the issuer of financial instruments and of the parent companies or subsidiaries of such issuer**

The Plan is intended for Beneficiaries, defined as individuals who play a key role in achieving the Unidata Group's objectives, as identified by name, even on multiple occasions, and, in any case, no later than May 31 of the first fiscal year of each Plan Cycle (i.e., no later than May 31, 2026, for the 1st Cycle; by May 31, 2027, in relation to the 2nd Cycle; and by May 31, 2028, in relation to the 3rd Cycle), by the Board of Directors, upon the proposal of the Chairman of the Board of Directors and after consulting the Nomination Committee, Remuneration and Sustainability Committee, among the Executive Directors, Senior Managers with Strategic Responsibilities, and/or other *key personnel* of the Company and/or of Unidata's subsidiaries and/or of the subsidiaries, who hold roles deemed strategically relevant to the *business* of the Company and/or the Unidata Group.

### **1.3 A list of the individuals who benefit from the Plan and belong to the following groups: the chief executive officer, senior executives with strategic responsibilities, and natural persons controlling the issuer who are employees or who provide consulting services**

The Plan does not identify by name the Beneficiaries belonging to the groups indicated in point 1.3, letters a), b), and c) of Annex 3A, Schedule 7, of the Issuers' Regulations.

The Plan is intended, inter alia, for Executive Directors and Senior Managers with Strategic Responsibilities, who will be identified by name, even on multiple occasions, and, in any case, by May 31 of the first fiscal year of each Plan Cycle (i.e., by May 31, 2026, for the 1st Cycle; by May 31, 2027, in relation to the 2nd Cycle; and by May 31, 2028, in relation to the 3rd Cycle), by the Board of Directors, upon the proposal of the Chairman of the Board of Directors and after consulting the Nomination, Compensation, and Sustainability Committee.

With regard to the procedures for identifying the Beneficiaries, please refer to paragraph 1.1 above.

### **1.4 Description and numerical breakdown, broken down by category**

#### **a) of executives with strategic responsibilities other than those indicated in paragraph 1.3(b)**

The Plan does not describe and/or numerically identify the Beneficiaries belonging to the categories indicated in point 1.4, letters a), b), and c) of Annex 3A, Schedule 7 of the Issuers' Regulations.

With regard to the methods for identifying Beneficiaries, please refer to the preceding paragraph 1.1.

#### **b) in the case of "smaller" companies, pursuant to Article 3, paragraph 1, letter f) of the Regulation No. 17221 of March 12, 2010, the aggregate list of all executives with strategic responsibilities at the issuer of financial instruments.**

With regard to the procedures for identifying the Beneficiaries, please refer to paragraph 1.1 above.

#### **c) of any other categories of employees or collaborators for whom**

## **distinct features of the Plan**

The Plan will be the same for all Beneficiaries and will differ solely in the number of Shares allocated to each Beneficiary based on the percentage of achievement of each Objective, subject to the Maximum Number of Shares, in accordance with the terms and upon the fulfillment of the conditions set forth in the Regulations.

With regard to the procedures for identifying the Plan's Beneficiaries, please refer to the details provided in paragraph 1.1 above.

The information required under paragraphs 1.1, 1.2, 1.3, and 1.4 will be provided, where applicable, during the implementation of the Plan, pursuant to Article *84-bis*, paragraph 5, subparagraph (a), of the Issuers' Regulations.

## **2. REASONS FOR ADOPTING THE PLAN**

### **2.1 Objectives to be achieved through the implementation of the Plan**

Through the adoption of the Plan, the following is intended:

- (i) link total compensation, and in particular the *management* incentive system, to the Company's performance and the creation of value for the Group, pursuing success in a sustainable manner;
- (ii) direct the Company's key resources toward strategies aimed at achieving long-term results;
- (iii) further develop *retention* policies aimed at fostering loyalty among key employees and encouraging them to remain with the Company or the Group;
- (iv) further develop policies to attract talented personnel, strengthening the appeal and competitiveness of the compensation package offered by the Company, in order to continue developing the distinctive competencies of the Company and the Group.

The Plan also aims to comply with the principles and criteria set forth in Article 5 of the Code and has been identified as the most suitable tool for incentivizing senior executives to pursue value creation objectives, with the goal of strengthening the alignment of interests between *management* and all Group *stakeholders*.

#### **2.1.1 Reasons and criteria underlying the relationship between incentive compensation based on financial instruments and other components of the Beneficiary's total compensation; objectives of long-term incentive plans and criteria for defining the time horizon of long-term incentive plans**

The reasons and criteria on the basis of which the Company has established the relationship between the Maximum Number of Shares and the other components of the Beneficiary's total compensation are aimed, on the one hand, at reconciling the objectives of incentivizing and retaining Beneficiaries referred to in Paragraph 2.1 above and, on the other hand, to provide each Beneficiary with total compensation aligned with best practices and market trends.

The Plan covers a long-term period of three years (i.e., 2026–2028). This period was deemed the most appropriate for achieving the incentive and retention objectives that the Plan aims to pursue.

#### **2.2 Key variables, including *performance* indicators considered for the purposes of Plan allocation**

The Plan has a duration of 3 (three) years (2026–2028) and is divided—for 75% (seventy-five percent) of the Shares to be Allocated—into 3 (three) Plan Cycles, each lasting one year, and—for the remaining 25% (twenty-five percent) of the Shares to be Allocated—into 1 (one) Plan Cycle lasting three years.

Specifically:

- at the end of the first Cycle of the Plan—running from January 1, 2026, to December 31, 2026 (the “**1st Cycle of the Plan**”)—the Board of Directors will proceed with the final assessment

of the Annual Target for fiscal year 2026 and the Annual ESG Target for the same fiscal year; and, if the Performance Target is met, each Beneficiary may exercise the Rights, equal to 25% (twenty-five percent) of the total Rights allocated to them (i.e., 20% of the Rights relating to the Annual Target and 5% of the Rights relating to the Annual ESG Target), and shall be entitled to the Allocation of the Shares due based on the Exercise Ratios;

- at the end of the second Cycle of the Plan—running from January 1, 2027, to December 31, 2027 (the “**2nd Cycle of the Plan**”) – the Board of Directors will assess the Annual Target for fiscal year 2027 and the Annual ESG Target for the same fiscal year, and, if the Performance Target is met, each Beneficiary may exercise Rights equal to 25% (twenty-five percent) of the total Rights allocated to them (i.e., 20% of the Rights relating to the Annual Target and 5% of the Rights relating to the Annual ESG Target), and will be entitled to the Allocation of the Shares due to them based on the Exercise Ratios;
- at the end of the third cycle of the Plan—running from January 1, 2028, to December 31, 2028 (the “**3rd Cycle of the Plan**”) – the Board of Directors will assess the Annual Target for fiscal year 2028 and the Annual ESG Target for the same fiscal year, and, if the Performance Target is met, each Beneficiary may exercise the Rights, equal to 25% (twenty-five percent) of the total Rights allocated to them (i.e., 20% of the Rights relating to the Annual Target and 5% of the Rights relating to the Annual ESG Target), and will be entitled to the Allocation of the Shares due to them based on the Exercise Ratios;
- At the end of the Plan’s third cycle, the Board of Directors will also assess whether the Three-Year Goal has been achieved; if the Performance Target is met, each Beneficiary may exercise Rights equal to 25% (twenty-five percent) of the total Rights allocated to them and shall be entitled to the Allocation of the Shares due to them based on the Exercise Ratio.

The Plan consists of the free grant of Rights that entitle Beneficiaries to receive Shares free of charge, based on the Exercise Ratio, upon achievement of the Objectives in accordance with the terms and conditions set forth in the Plan Regulations.

At the end of each Cycle, the Board of Directors will assess the Annual Objective, the Annual ESG Objective, or the Three-Year Objective, as applicable, and, if the Performance *Target* is met, each Beneficiary may exercise the Rights and will be entitled to the Allocation of Shares due to them based on the Exercise Ratio.

On the Grant Date, the Board of Directors, after consulting with the Nomination, Compensation, and Sustainability Committee, shall: (i) set the Objectives; (ii) identify the Beneficiaries; (iii) determine the number of Rights due to each Beneficiary and allocate them accordingly; (iv) defining all other terms and conditions for the implementation of the Plan, including on a differentiated basis among the various Beneficiaries.

In any case, the Board of Directors retains the right, after consulting with the Nomination, Compensation, and Sustainability Committee, to identify additional Beneficiaries even after the Grant Date during the term of the Plan, subject to the Maximum Number of Shares.

On the Grant Date, the Company will send the Beneficiaries the Regulations and the Letter of Grant of Rights, the latter already indicating, among other things, the Base Number of Shares and the Targets.

The exercise of the Rights is subject to verification by the Board of Directors that the following conditions have been met:

- Without prejudice to the provisions applicable to so-called “*Good Leaver*” scenarios, the Beneficiary’s employment relationship with the Company or the relevant Subsidiary must be in effect as of the Share Grant Date, and the Beneficiary’s status as an employee within the Company, the Subsidiary, or the Group must not have ceased, with respect to the position held;

their status as a Beneficiary within the Company, the Subsidiary, or the Group has not ceased;

- that for each Plan Cycle, the Objectives, as further detailed in Paragraph 2.3 below, are achieved, and consequently the Performance Threshold is met.

**a) More detailed information on the factors—including performance-related factors—and criteria used to identify specific characteristics of compensation schemes based on financial instruments**

Please refer to the information provided in paragraphs 2.1 and 2.3.

**b) More detailed information on how these arrangements were determined with respect to directors, general managers, executives with strategic responsibilities, other specific categories of employees or collaborators for whom plans with specific conditions are provided, or collaborators of both the listed company and its controlled entities**

Please refer to the details provided in paragraphs 2.1 and 2.3.

**c) More detailed information on the reasons underlying the choice of the specific compensation provided for in these plans, including in relation to the achievement of the identified long-term objectives**

Please refer to the details provided in paragraphs 2.1 and 2.3.

**2.3 Factors underlying the determination of the amount of compensation based on financial instruments, or the criteria for its determination**

With respect to each Cycle of the Plan, the exercise of the Rights and the allocation of Shares are subject to the fulfillment of the conditions set forth in Paragraph 2.2 above, as verified by the Board of Directors on the Verification Date.

On the Verification Date, the Board of Directors will verify the achievement of the Objectives and, consequently, the number of Rights that may actually be exercised by the Beneficiaries.

For the purposes of the Plan, the Objectives are structured as follows:

- achievement of an annual Group EBITDA level calculated in accordance with the Company's business plan for each Cycle of the Plan (**the "Annual Target"**). Upon achievement of each Annual Target, each Beneficiary may exercise a number of Rights equal to 20% (twenty percent) of the total allocated. More specifically, with respect to each fiscal year of the Plan (2026, 2027, and 2028):
  - if the Threshold Performance, equal to 90% (ninety percent) of the Annual Target, is not achieved, the assigned Rights will lapse;
  - if a percentage of the Annual Target between 90% (ninety percent) and 100% (one hundred percent) is achieved, the number of exercisable Rights—equal to 20% (twenty percent) of the total allocated—may be exercised in proportion to the percentage of the Annual Target achieved;
  - if the Annual Target is achieved at a rate between 100% and 120%, the number of exercisable rights—equal to 20% of the total granted—may be exercised in proportion to the percentage of the Annual Target achieved;
  - if a percentage of the Annual Target exceeding 120% (one hundred twenty percent) is achieved, the number of exercisable rights—equal to 20% of the total granted—may not, in any case, exceed 120% of the total number of exercisable rights;

- if the Annual Target is achieved at a rate of 100% (one hundred percent) or higher, the number of exercisable Rights may not exceed 100% of the exercisable Rights, which is equal to 20% (twenty percent) of the total allocated;
- achievement of the Group’s annual ESG target for each Cycle of the Plan (**the “Annual ESG Target”**). Upon achievement of each Annual ESG Target, each Beneficiary may exercise a number of Rights equal to 5% (five percent) of the total allocated;
- at the end of the third year of the Plan: (i) the Beneficiary’s continued employment with the Company or the relevant Subsidiary, as well as the maintenance, in relation to the role held, of Beneficiary status within the Company, the relevant Subsidiary, or the Group; and (ii) achievement, for at least two of *the three vesting periods* of the Plan, of the Annual Target and the ESG Target, resulting in the vesting and exercise of the Rights (**the “Three-Year Target”**). If the Three-Year Target is achieved as of the Verification Date, each Beneficiary may exercise a number of Rights equal to the remaining 25% (twenty-five percent) of the total Rights granted, calculated using linear interpolation.

**a) Further details on the factors considered in determining the amount of compensation**

Please refer to the details provided in paragraph 2.1 above.

**b) Further details on the factors considered for changes compared to similar previous plans**

Not applicable.

**c) Further details on how any compensation payable under similar previous plans affected the determination of the compensation provided for in the Plan**

Not applicable.

**d) Further details on the consistency between the factors underlying the determination of compensation and the established objectives**

The Objectives—as the elements underlying the determination of compensation—are defined in accordance with the purposes set forth in Paragraph 2.1 above.

**2.4 Reasons underlying any decision to grant compensation plans based on financial instruments not issued by Unidata, such as financial instruments issued by subsidiaries, parent companies, or third-party companies outside the group; in the event that such instruments are not traded on regulated markets, information on the criteria used to determine their value**

Not applicable.

**2.5 Assessments regarding significant tax and accounting implications that influenced the design of the Plan**

In defining the characteristics of the Plan, no significant tax or accounting implications emerged that would substantially affect the structure of the Plan itself.

**2.6 Possible support for the Plan from the Special Fund for the Promotion of Employee Participation in Companies, referred to in Article 4, paragraph 112, of Law No. 350 of December 24, 2003**

The Plan does not receive any support from the Special Fund for the Promotion of Employee Participation in Companies, referred to in Article 4, paragraph 112, of Law No. 350 of December 24, 2003.

### **3. APPROVAL PROCESS AND TIMELINE FOR THE ALLOCATION OF INSTRUMENTS**

#### **3.1 Scope of the powers and functions delegated by the shareholders' meeting to the board of directors for the purpose of implementing the Plan**

On March 31, 2026, the Board of Directors unanimously approved, upon the recommendation and following the favorable opinion of the Nomination Committee, Remuneration and Sustainability Committee, which met on March 9, 2026, the proposal to submit the Plan for adoption to the Company's Ordinary Shareholders' Meeting (scheduled, in a single call, for May 11, 2026), pursuant to Article *114-bis* of the Consolidated Law on Finance (TUF) and Article *84-bis* of the Issuers' Regulations.

The Ordinary Shareholders' Meeting is also called upon to resolve on the granting of powers to the administrative body, with the right to sub-delegate, for the implementation and management of the provisions set forth in the Plan.

#### **3.2 Identification of the persons appointed to administer the Plan and their roles and responsibilities**

The management and implementation of the Plan are entrusted to the Board of Directors and, as indicated in this Information Document, to the Chief Executive Officer.

Within the scope of the Plan, the Compensation Committee performs all the functions assigned to it by the *Corporate Governance Code*.

#### **3.3 Any existing procedures for revising the Plan, including in relation to any changes to the basic objectives**

Subject to the provisions below, as of the date of this Information Document, no procedures are in place for the revision of the Plan.

The Ordinary Shareholders' Meeting, currently scheduled for May 11, 2026, in a single call, will also be called upon to resolve on the granting to the Board of Directors, with the express authority to subdelegate, of all necessary or appropriate powers to: a) manage, administer, and fully implement the Plan; b) draft and/or finalize any document necessary or appropriate in connection with the implementation of the Plan; c) make to the Plan and the related documentation any amendments and/or additions deemed necessary and/or appropriate for the best pursuit of the Plan's objectives, including in the event of changes to applicable regulations; as well as d) perform any act, fulfillment, formality, or communication that is necessary or appropriate for the management and/or implementation of the Plan, including market disclosures, in accordance with applicable laws and regulations, as well as, in general, for the execution of the relevant resolution.

Furthermore, pursuant to the Regulations, in the event of unforeseeable events or circumstances that could significantly alter the Unidata Group's Objectives and/or their accounting treatment in the consolidated financial statements, as well as in the event of significant changes in accounting principles during each Cycle of the Plan compared to the framework in effect as of the Grant Date, the Nomination, Compensation, and Sustainability Committee may, at its discretion, take one or more of the following decisions:

- ensure that the Beneficiaries receive monetary compensation of equivalent economic value to what they would have received in Shares had the conditions for the Allocation of Shares been met;
- ensure that the Beneficiaries are compensated with rights of similar economic value to those they would have derived from the sale of the Assigned Shares;
- make any adjustments to the Plan that may be necessary to restore conditions of indifference for the Beneficiaries with respect to the economic value of the Rights attributed to them.

#### **3.4 Description of the methods used to determine the availability and allocation of the financial instruments on which the Plan is based (e.g., free allocation of shares, capital increases)**

**excluding preemptive rights, purchase and sale of treasury shares)**

The Plan provides for the allocation to each Beneficiary, subject to a resolution by the competent bodies, of Rights granted free of charge, which entitle the Beneficiaries to receive Shares free of charge, based on the Exercise Ratio, upon achievement of the Objectives in accordance with the terms and conditions set forth in the Plan Regulations. Such Shares shall consist of Shares already issued, to be purchased, or already held by the Company as treasury shares pursuant to Article 2357 et seq. of the Italian Civil Code.

In this regard, the Board of Directors, at its meeting on March 31, 2026, resolved to submit to the Ordinary Shareholders' Meeting a proposal to authorize the purchase and disposal of treasury shares for the purposes of the Plan.

**3.5 Role played by each director in determining the characteristics of the Plan; any occurrence of conflicts of interest involving the directors concerned;**

The process of defining the Plan was carried out collectively, without the decisive contribution of individual directors.

The resolutions of the Board of Directors were adopted unanimously by those present, upon the proposal and following the favorable opinion of the Nomination, Compensation, and Sustainability Committee.

**3.6 Date of the decision taken by the body responsible for proposing the Plan's approval to the shareholders' meeting and of any proposal by the Remuneration Committee**

At its meeting on March 31, 2026, the Board of Directors resolved, upon the proposal and following the favorable opinion of the Nomination, Compensation, and Sustainability Committee, which met on March 9, 2026, to submit the Plan for adoption to the Ordinary Shareholders' Meeting of Unidata scheduled, in a single call, for May 11, 2026.

**3.7 Date of the decision taken by the competent body regarding the allocation of the instruments and any proposal to said body made by the remuneration committee**

The Ordinary Shareholders' Meeting to approve the Plan is scheduled, on first call, for May 11, 2026.

If the Plan is approved by the Ordinary Shareholders' Meeting, the Board of Directors will meet, as necessary, to make the decisions required for the implementation of the Plan.

**3.8 Market price, recorded on the aforementioned dates, for the financial instruments on which the Plan is based, if traded on regulated markets**

Notwithstanding the fact that, as of the date of this Information Document, the Plan has not yet been approved by the Shareholders' Meeting, the official price of Unidata shares as of March 31, 2026 (the date of approval by the Board of Directors of the proposed Plan to be submitted to the Shareholders' Meeting) was €2.96, while the official price of Unidata shares as of March 9, 2026 (the date on which the Compensation Committee formulated the proposal regarding the Plan) was €3.11.

**3.9 In the case of plans based on financial instruments traded on regulated markets, under what terms and in what manner does the issuer take into account, when determining the timing of the allocation of instruments in implementation of the plans, the possible overlap between (i) such allocation or any decisions taken in this regard by the compensation committee, and (ii) the disclosure of any relevant information pursuant to Article 17 of Regulation (EU) No. 596/2014.**

Following the Board of Directors' resolution of March 31, 2026, regarding the Plan, a disclosure was made to the market in accordance with and for the purposes of the applicable laws and regulations.

During the implementation of the Plan, disclosures will be made to the market as required by the laws and regulations in effect from time to time.

Beneficiaries are required to comply with the provisions regarding insider trading set forth in applicable laws and regulations, particularly with respect to transactions involving the disposal of Shares that may be subject to Allocation following verification of the conditions set forth in Paragraph 2.2.

#### 4. CHARACTERISTICS OF THE ALLOCATED INSTRUMENTS

##### 4.1 Description of the Plan's Structure

The Plan provides for the grant, free of charge, to each Beneficiary—subject to approval by the competent bodies and in accordance with the Company's compensation policy—of the Right to Receive Shares under the terms and conditions set forth in the relevant Regulations.

At the end of each Cycle of the Plan, upon fulfillment of the conditions set forth in the Plan Regulations (as indicated in paragraphs 2.2 and 2.3 of this Information Document), the Board of Directors will assess the achievement of the Objectives, send each eligible Beneficiary a Share Allocation Letter indicating the number of Rights accrued and, consequently, the number of Shares to be allocated.

Please refer to Sections 2.1, 2.2, and 2.3 of this Information Document for a more detailed description of the plan's structure.

##### 4.2 Indication of the Plan's effective implementation period, including any different cycles envisaged

The Plan has a duration of 3 (three) years (2026–2028) and is divided—for 75% (seventy-five percent) of the Shares to be Allocated—into 3 (three) Plan Cycles, each lasting one year, and—for the remaining 25% (twenty-five percent) of the Shares to be Allocated—into 1 (one) Plan Cycle lasting three years.

A summary of the Plan's implementation period is provided below.

	1st Cycle of the Plan	2nd Cycle of the Plan	3rd Cycle of the Plan
Plan Cycle	January 1, 2026 – December 31, 2026	January 1, 2027 – December 31, 2027	January 1, 2028 – December 31, 2028
Date of Review and Assignment of the Annual Target and Annual ESG Target	Board approval of the consolidated financial statements for the fiscal year ended December 31, December 2026.	Board approval of the consolidated financial statements for the fiscal year ended December 31, December 2027.	Board approval of the consolidated financial statements for the fiscal year ended December 31, December 2028.
Final assessment of the Three-Year Objective and Allocation	–	–	Board approval of the consolidated financial statements for the fiscal year ended December 31, December 2028

##### 4.3 Term of the Plan

The Plan shall remain in effect from the Approval Date until the date of approval of the Company's consolidated financial statements for the fiscal year ended December 31, 2028, subject to the provisions regarding the Holding Period, as described in this Section 4.3.

The Plan Regulations, which will be approved by the Board of Directors, may include provisions for accelerating the Plan in the event of, for example, a change of control or delisting, which would allow the Company to allocate the Shares to the Beneficiaries in advance—in whole or in part.

**4.4 Maximum number of financial instruments, including options, granted in each fiscal year to specifically identified individuals or to the indicated categories**

The maximum total number of Shares that may be allocated to Beneficiaries under the Plan is 400,000 Shares.

**4.5 Terms and conditions for implementing the Plan, specifying whether the actual grant of the instruments is subject to the fulfillment of conditions or the achievement of certain results, including performance-based results; description of such conditions and results**

With respect to each Cycle of the Plan, the exercise of Rights and the Allocation of Shares are subject to the fulfillment of the conditions set forth in paragraph 2.2 above, as verified by the Board of Directors on the Verification Date.

On the Verification Date, the Board of Directors will verify the achievement of the Objectives set forth in paragraph 2.3 and, consequently, the number of Rights actually exercisable by the Beneficiaries.

Please refer to the provisions set forth in paragraphs 2.2, 2.3, 4.1, and 4.2 of this Information Document.

It is understood that, for the purposes of exercising the Rights and, consequently, the Allocation of Shares, the Objectives will be assessed independently of one another. The number of Rights that may be exercised by the Beneficiaries and, consequently, the number of Shares that will be Allocated to the Beneficiaries on the Allocation Date with respect to each Objective will be determined as follows:

Annual Target

The number of Rights that may be exercised by the Beneficiaries and, consequently, the number of Shares to be allocated for the achievement of the Annual Target will be determined, for each Cycle of the Plan, as follows:

% of Annual Target Achievement for each Plan Cycle	Performance Target	Shares to be granted upon achievement of the Annual Target (equal to 20% of the Base Number of Shares for each Plan Cycle)
<90%	Below the Performance Threshold	0%
90%	Threshold Performance	90%
>90% and <100%		Percentage of Performance Target relative to the % of Goal Achievement Annual
100%	Performance Target	100%
>100% and <= 120%	Exceeds the <i>Performance Target</i>	Percentage of Performance Target relative to the % of Annual Target achieved
>120%		120%

#### Annual ESG Target

Upon achievement of each Annual ESG Target, each Beneficiary shall be entitled to exercise a number of Rights equal to 5% (five percent) of the total allocated.

#### Three-Year Target

If the Three-Year Target is met, each Beneficiary will be entitled to exercise 25% (twenty-five percent) of the allocated Rights; therefore, the number of Shares to be granted upon meeting the Three-Year Target will be equal to 25% (twenty-five percent) of the Base Number of Shares.

#### **4.6 Indication of any restrictions on the availability of the instruments granted or of the instruments resulting from the exercise of the options, with particular reference to the time periods within which subsequent transfer to the same company or to third parties is permitted or prohibited**

The Rights are granted on a personal basis and may be exercised solely by the Beneficiaries. Unless otherwise resolved by the Board of Directors, the Rights (except for transfer upon death) may not be transferred for any reason or traded, pledged, or subject to any other real right by the Beneficiary (or by his or her heirs or lawful successors) and/or granted as collateral by the Beneficiary (or by his or her heirs or lawful successors).

The Beneficiaries shall be required to continuously hold, until the expiration of the Holding Period, a number of Shares equal to at least 50% (fifty percent) of the Shares assigned from time to time following

the exercise of the Rights (excluding those Shares required for the “sell to cover” procedure). These Shares will be subject to a restriction on transferability—and therefore may not be sold, transferred, exchanged, carried forward, or otherwise disposed of inter vivos—until the end of the Holding Period, unless authorized in writing by the Company’s Board of Directors.

**4.7 Description of any conditions precedent regarding the grant of the plans in the event that the recipients engage in hedging transactions that neutralize any restrictions on the sale of the assigned financial instruments—including in the form of options—or of the financial instruments resulting from the exercise of such shares**

Not applicable.

**4.8 Description of the effects resulting from the termination of the employment relationship**

Any effects resulting from the termination of the employment relationship between the Beneficiary and the Company shall be governed by the Regulations.

**4.9 Indication of any other possible causes for cancellation of the Plan**

Subject to the provisions of the preceding paragraphs, there are no grounds for the annulment of the Plan.

**4.10 Reasons for any provision for a “redemption” by the Company of the financial instruments covered by the Plan, pursuant to Articles 2357 et seq. of the Italian Civil Code; beneficiaries of the redemption, indicating whether it is intended only for specific categories of employees; effects of termination of employment on such redemption**

The Plan includes clawback provisions.

The Company reserves the unilateral right to obtain the revocation, even partial, of Rights not yet exercised, or the return of the shares allocated following the exercise of the Rights, net of any and all taxes incurred by the Beneficiary; or, if the Shares have already been sold, the return of the net gain obtained, possibly also through a proposal for offsetting against salary and/or severance pay, which the Beneficiary must sign, in cases where, by the Plan’s expiration date, it is determined that the achievement of the Objectives was influenced by one of the following acts attributable to the Beneficiary:

- fraudulent or grossly negligent conduct to the detriment of the Unidata Group;
- conduct that violates the law and/or company policies;
- breach of duties of loyalty and proper management;
- conduct resulting in a significant financial or asset loss for the Unidata Group.

If the Beneficiary is found, even preliminarily, to be guilty of conduct constituting insider trading or market manipulation under the Market Abuse Regulation, the Beneficiary will be automatically excluded from the Plan and any unexercised Rights will lapse.

**4.11 Any loans or other benefits intended to be granted for the purchase of shares pursuant to Article 2358 of the Italian Civil Code**

Not applicable.

**4.12 Indication of estimates regarding the expected cost to the Company as of the date of allocation, as determinable based on predefined terms and conditions, for the total amount and in relation to each instrument of the Plan**

Please refer to paragraphs 2.2 and 4.4. The expected cost to the Company cannot currently be determined, as it depends on the number of beneficiaries identified, the number of shares allocated to each beneficiary, and the market value of the shares.

Information regarding the total cost of the Plan will be provided in the manner and within the timeframes specified in Article 84-bis, paragraph 5, letter a), of the Issuers' Regulations.

#### **4.13 Indication of any dilutive effects on equity resulting from the Plan**

As indicated in section 3.4 above, the Shares serving the Plan will consist exclusively of Shares already issued, to be purchased, or already held by the Company as treasury shares pursuant to Article 2357 et seq. of the Italian Civil Code. Consequently, there is no dilutive effect on the share capital resulting from the Plan.

#### **4.14 - 4.22**

Since these sections pertain to the granting of stock options, they do not apply to the Plan.

#### **4.23 Criteria for adjustments required as a result of extraordinary capital transactions and other transactions that result in a change in the number of underlying instruments (capital increases, special dividends, reverse stock splits and stock splits of the underlying shares, mergers and demergers, conversions into other classes of shares, etc.)**

In the event of occurrences not specifically governed by the Plan, such as:

- extraordinary transactions involving the Company's capital, including but not limited to: capital reductions due to losses through the cancellation of shares, increases in the Company's capital, whether for consideration or free of charge, offered to shareholders or with the exclusion of subscription rights, possibly also to be paid up through contributions in kind, consolidation or split of shares likely to affect the shares, and extraordinary dividend distributions;
- mergers or spin-offs, the purchase or sale of equity interests, businesses, or business units; or
- changes in laws or regulations or other events likely to affect the rights set forth in this Plan, Unidata shares, and the Company;

The Board of Directors may, on its own initiative and without the need for further approval by the Company's shareholders' meeting, after consulting with the Nomination, Compensation, and Sustainability Committee, make any amendments or additions to the Plan's Regulations deemed necessary or appropriate to maintain the Plan's substantive and financial terms unchanged, within the limits permitted by applicable laws and regulations from time to time.

#### **4.24 Table**

As of the date of this Information Document, the Plan has not yet been approved by Unidata's Shareholders' Meeting.

The information set forth in Table 1 attached to Schedule 7 of Annex 3A of the Issuers' Regulations, where applicable, will be provided on a case-by-case basis in accordance with Article 84-bis, paragraph 5, subparagraph (a) of the Issuers' Regulations.